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INDIVIDUAL INCOME TAX RETURN 1999

▲ RETURN FILED \$ TAX COMPUTATIONS \$
SALARIES & WAGES \$ TAXABLE INCOME +
EXEMPTIONS \$ STANDARD DEDUCTIONS
ADJUSTED GROSS INCOME \$ INCOME TAX
NET GAINS ▲ NET LOSSES + TAX LIABILITY
ITEMIZED DEDUCTIONS \$ ADJUSTMENTS +
▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS
INTEREST ▼ ALTERNATIVE MINIMUM TAX
\$ NONTAXABLE RETURNS + TAX REFUNDS
▲ TAX CREDITS + SOURCES OF INCOME \$
\$ EARNED INCOME CREDIT ▲ DIVIDENDS



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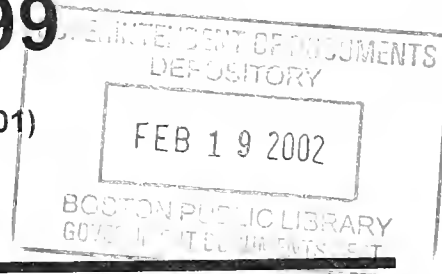
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STATISTICS OF INCOME DIVISION

Department
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Treasury
Internal
Revenue
Service

Individual Income Tax Returns 1999

Publication 1304 (Rev. 10-2001)



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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, and the Internet. You can sample our products by contacting our Internet site at http://www.ustreas.irs.gov/prod/tax_stats/index.html.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1999. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of a little over 127 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1999.

Table A on the following pages presents selected income and tax items for Tax Years 1995, 1996, 1997, 1998, and 1999 as they appear on the forms and provides the percentage change for each item between 1998 and 1999. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1999, the number of individual tax returns filed increased by over

2.0 million, or 1.8 percent. Adjusted gross income (AGI) grew \$439.5 billion, or 8.1 percent from 1998 to 1999, compared to the 9.0 percent growth recorded from 1997 to 1998. Total tax liability increased 10.9 percent to \$917.0 billion. Several components of AGI showed sizable increases for 1999: taxable state and local tax refunds increased 22.2 percent; net capital gains increased 19.0 percent; and taxable IRA distributions increased 17.6 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1999, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5 and Section 6 contains a subject index.

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns*	118,218,327	120,351,208	122,421,991	124,770,662	127,075,145	1.8
Form 1040 returns	64,774,724	66,264,999	68,781,991	71,162,837	74,165,814	4.2
Electronically filed returns	4,130,001	4,905,975	6,972,994	9,450,121	13,173,514	39.4
Form 1040A returns	24,463,262	24,579,173	24,780,076	25,987,822	26,961,302	3.7
Electronically filed returns	5,975,664	7,083,225	8,475,296	10,285,487	12,462,963	21.2
Form 1040EZ returns	21,644,177	21,196,154	21,154,656	20,830,173	20,752,420	-0.4
Electronically filed returns	4,618,555	6,964,704	8,839,265	9,150,964	9,858,843	7.7
Form 1040PC returns	7,102,740	8,310,882	7,705,268	6,789,831	5,195,609	-23.5
Salaries & wages						
Number of returns	101,138,551	102,748,874	104,404,985	106,535,263	108,183,782	1.5
Amount	3,201,456,569	3,376,871,545	3,513,918,456	3,879,762,259	4,132,473,459	6.5
Taxable interest received						
Number of returns	67,028,830	67,159,338	67,300,571	67,231,792	67,218,877	(2)
Amount	154,780,536	165,672,564	171,700,242	178,333,632	175,675,236	-1.5
Tax-exempt interest						
Number of returns	5,006,129	5,000,839	4,925,914	4,778,374	4,801,877	0.5
Amount	48,518,428	48,216,666	49,016,921	50,223,365	52,513,007	4.6
Dividends in AGI						
Number of returns	26,214,195	27,709,581	29,507,639	30,423,274	32,226,492	5.9
Amount	94,592,325	104,254,986	120,493,432	118,479,991	132,465,522	11.8
State income tax refund						
Number of returns	18,261,317	18,352,565	19,218,388	19,544,265	20,811,334	6.5
Amount	12,235,548	12,751,223	14,094,351	14,707,844	17,976,204	22.2
Alimony received						
Number of returns	427,060	415,593	413,109	437,410	418,989	-4.2
Amount	4,339,781	4,592,121	4,965,883	5,118,123	5,455,497	6.6
Business or profession net income, less loss						
Number of returns	16,172,851	16,735,827	16,937,575	17,104,786	17,312,125	1.2
Amount	169,343,327	176,903,956	186,741,216	202,400,115	208,414,067	3.0
Net capital gain in AGI less loss						
Number of returns	15,284,562	16,636,286	24,240,112	25,690,397	21,493,841	-16.3
Amount	166,758,085	245,960,751	356,083,267	446,083,839	530,795,936	19.0
Capital gain distributions reported on Form 1040						
Number of returns	4,678,363	5,428,435	N/A	N/A	6,206,662	--
Amount	3,657,121	5,856,183	N/A	N/A	11,962,180	--
Sales of property other than capital assets, net gain less loss						
Number of returns	1,777,233	1,822,036	1,744,602	1,719,937	1,732,925	0.8
Amount	-3,010,038	-2,284,494	-1,460,402	-1,575,698	-1,712,291	-8.7
Total IRA distributions						
Number of returns	5,858,634	6,456,820	6,761,089	8,530,379	8,751,378	2.6
Amount	59,840,199	70,006,464	79,009,673	133,357,445	125,316,324	-6.0
Taxable IRA distributions in AGI						
Number of returns	5,255,882	5,831,146	6,214,044	7,774,091	8,129,376	4.6
Amount	37,316,169	45,538,743	55,182,520	74,094,367	87,140,912	17.6
Total pensions & annuities						
Number of returns	19,778,915	20,675,450	20,948,184	22,211,348	23,180,716	4.4
Amount	311,264,612	344,907,107	382,935,981	441,521,385	508,236,875	15.1
Taxable pensions & annuities in AGI						
Number of returns	18,414,601	19,272,307	19,496,575	20,473,407	21,343,646	4.3
Amount	221,053,045	238,786,811	259,711,251	280,650,198	304,310,714	8.4
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,158,755	14,371,185	14,480,636	14,647,697	14,536,311	-0.8
Amount	148,999,462	175,060,227	198,823,191	219,258,921	246,591,401	12.5
Farm net income less loss						
Number of returns	2,219,244	2,188,025	2,160,954	2,091,845	2,046,308	-2.2
Amount	-7,849,640	-7,111,985	-6,847,443	-7,933,778	-6,242,916	21.3
Unemployment compensation in AGI						
Number of returns	7,985,322	7,995,015	7,124,100	7,082,562	6,775,723	-4.3
Amount	19,336,423	19,326,824	17,230,102	16,814,669	17,530,779	4.3
Social security benefits (received)						
Number of returns	10,292,449	10,961,473	11,351,510	12,136,792	12,487,903	2.9
Amount	119,291,657	130,679,153	139,958,629	154,953,370	163,232,494	5.3
Taxable social security benefits in AGI						
Number of returns	6,598,033	7,365,955	8,307,938	8,941,171	9,459,189	5.8
Amount	45,715,361	53,203,171	61,557,689	68,702,700	75,078,976	9.3
Foreign earned income exclusion ²						
Number of returns	266,129	279,004	297,534	308,284	314,486	2.0
Amount	12,284,935	11,982,578	13,170,179	13,455,924	14,136,544	5.1
Net operating loss ²						
Number of returns	505,303	503,913	568,443	539,802	578,583	7.2
Amount	49,330,982	49,749,182	51,343,546	48,297,886	49,634,620	2.8
Other income net gain less loss ²						
Number of returns	4,623,440	4,698,360	4,737,237	5,088,222	5,160,532	1.4
Amount	15,518,117	16,741,080	19,085,136	21,554,040	22,879,779	6.2

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
Total income, net gain less loss						
Number of returns	118,113,441	120,289,122	122,332,599	124,652,387	126,840,986	1.8
Amount	4,230,493,192	4,578,621,425	5,016,904,666	5,467,503,555	5,912,166,710	8.1
Total taxpayer IRA adjustment						
Number of returns	4,300,722	4,374,281	4,068,958	3,868,017	3,687,149	-4.7
Amount	8,338,014	8,627,534	8,662,694	8,188,452	7,883,438	-3.7
Student loan interest deduction						
Number of returns	N/A	N/A	N/A	3,763,742	4,136,505	9.9
Amount	N/A	N/A	N/A	1,730,768	2,254,531	30.3
Medical savings account deduction						
Number of returns	N/A	N/A	16,912	42,235	50,393	19.3
Amount	N/A	N/A	22,454	62,071	81,977	32.1
One-half of self-employment tax						
Number of returns	12,849,084	13,204,164	13,513,228	13,756,483	14,029,609	2.0
Amount	13,341,810	14,044,148	14,868,362	15,960,341	16,689,650	4.6
Self-employed health insurance						
Number of returns	3,011,145	3,147,032	3,284,842	3,380,867	3,491,539	3.3
Amount	2,601,145	2,785,382	3,869,842	4,693,286	6,755,071	43.9
Keogh retirement plan						
Number of returns	1,032,102	1,079,413	1,189,981	1,177,487	1,264,007	7.3
Amount	8,734,145	8,979,382	10,237,623	11,039,683	11,928,242	8.0
Penalty on early withdrawal of savings						
Number of returns	803,838	708,631	918,302	828,922	805,367	-2.8
Amount	203,861	167,528	234,237	217,913	236,115	8.4
Alimony paid adjustment						
Number of returns	567,947	597,157	623,646	590,898	610,609	3.3
Amount	5,225,564	5,668,169	6,311,455	6,877,808	7,247,919	5.4
Foreign housing deductions						
Number of returns	5,765	4,055	654	1,543	5,782	274.7
Amount	114,619	75,059	16,361	38,994	77,574	98.9
Other adjustments						
Number of returns	126,323	120,561	118,629	164,646	198,438	20.5
Amount	860,329	618,170	884,074	1,037,209	1,313,318	26.6
Total statutory adjustments						
Number of returns	18,208,887	18,424,901	18,785,760	21,998,366	22,659,973	3.0
Amount	41,139,577	42,646,933	46,954,680	51,530,709	56,698,800	10.0
Adjusted gross income or loss (AGI)						
Amount	4,189,353,615	4,535,974,492	4,969,949,986	5,415,972,847	5,855,467,909	8.1
Total itemized deductions						
Number of returns	34,007,717	35,414,589	36,624,595	38,186,186	40,244,305	5.4
Amount	527,374,034	572,541,293	620,810,172	676,460,336	741,376,847	9.6
Total standard deduction						
Number of returns	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount	413,584,632	426,102,973	441,695,925	459,457,374	463,960,491	1.0
Basic standard deduction						
Number of returns	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount	401,265,344	412,808,983	428,362,726	445,400,450	449,696,182	1.0
Additional standard deduction						
Number of returns	10,809,600	11,042,761	11,136,379	11,081,634	11,200,024	1.1
Amount	12,319,288	13,293,990	13,333,199	14,056,924	14,264,309	1.5
AGI less deductions						
Number of returns	106,211,028	107,919,330	110,720,898	111,924,583	113,863,898	1.7
Amount	3,326,498,893	3,615,875,867	3,984,130,897	4,357,840,879	4,730,367,366	8.5
Number of exemptions	237,164,486	238,626,393	241,279,259	245,592,958	248,657,119	1.2
Exemption amount	584,509,487	598,860,677	627,825,050	650,347,285	669,241,317	2.9
Taxable income						
Number of returns	94,612,292	96,576,755	99,314,519	100,801,271	102,845,571	2.0
Amount	2,813,826,386	3,089,667,389	3,429,109,165	3,780,838,200	4,136,119,714	9.4
Tax from table, rate schedules, etc						
Number of returns	94,482,512	96,513,834	99,217,292	100,793,439	102,831,402	2.0
Amount	595,744,087	666,575,498	738,819,027	813,227,104	906,345,754	11.5
Additional taxes						
Number of returns	65,179	36,237	59,250	47,690	36,960	-22.5
Amount	424,567	148,670	663,002	341,757	466,001	36.4
Income tax before credits						
Number of returns	94,497,909	96,522,237	99,225,503	100,797,716	102,834,362	2.0
Amount	596,168,654	666,724,167	739,482,029	813,568,861	906,811,755	11.5
Child care credit						
Number of returns	5,964,253	5,974,146	5,795,530	6,128,155	6,182,193	0.9
Amount	2,517,962	2,531,383	2,464,005	2,660,673	2,675,147	0.5
Credit for elderly or disabled						
Number of returns	251,524	168,012	190,343	180,473	181,813	0.7
Amount	48,028	31,836	41,281	35,689	33,629	-5.8
Child tax credit						
Number of returns	N/A	N/A	N/A	24,810,781	26,016,019	4.9
Amount	N/A	N/A	N/A	15,143,468	19,398,625	28.1
Education credits						
Number of returns	N/A	N/A	N/A	4,652,596	6,436,654	38.3
Amount	N/A	N/A	N/A	3,376,647	4,772,443	41.3
Adoption credit						
Number of returns	N/A	N/A	30,721	40,668	47,349	16.4
Amount	N/A	N/A	58,522	83,046	103,016	24.0
Foreign tax credit						
Number of returns	1,730,566	2,105,799	2,334,015	2,995,294	3,266,544	9.1
Amount	2,965,313	3,538,835	4,073,461	4,677,022	4,941,010	5.6

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns	267,527	297,511	306,254	272,197	287,658	5.7
Amount	702,906	742,891	826,320	732,487	783,920	7.0
Prior year minimum tax credit						
Number of returns	106,592	117,414	118,571	108,583	166,010	52.9
Amount	468,755	669,545	681,282	818,389	996,461	21.8
Total credits ³						
Number of returns	8,263,198	8,583,103	8,712,146	32,114,860	34,813,611	8.4
Amount	6,894,461	7,740,814	8,410,868	27,823,908	33,974,279	22.1
Income tax less credits ¹						
Number of returns	94,020,926	96,051,501	98,794,570	96,581,077	97,752,068	1.2
Amount	589,274,192	658,983,353	731,071,161	785,744,954	872,837,476	11.1
Self-employment tax						
Number of returns	12,850,372	13,217,169	13,515,150	13,757,431	14,029,609	2.0
Amount	26,678,859	28,094,894	29,738,153	31,914,256	33,372,365	4.6
Alternative minimum tax						
Number of returns	414,106	477,898	618,072	853,433	1,018,063	19.3
Amount	2,290,576	2,812,746	4,005,101	5,014,549	6,477,697	29.2
Recapture taxes						
Number of returns	7,416	12,207	26,922	22,300	12,243	-45.1
Amount	51,517	70,167	133,018	238,980	215,699	-9.7
Social security, Medicare tax on tip income not reported						
Number of returns	267,601	286,946	267,055	245,028	254,489	3.9
Amount	43,651	32,100	27,826	26,264	29,477	12.2
Tax on qualified retirement plans						
Number of returns	3,039,096	3,434,814	3,415,245	3,786,186	4,076,050	7.7
Amount	1,780,113	2,189,148	2,335,845	2,699,419	3,074,825	13.9
Advanced earned income credit payments						
Number of returns	193,751	192,014	239,664	217,555	171,629	-21.1
Amount	124,693	91,737	122,398	105,877	94,004	-11.2
Total tax liability ^{1,4}						
Number of returns	97,461,757	99,665,343	102,359,516	100,813,446	102,194,476	1.4
Amount	620,965,863	693,027,778	768,290,921	826,621,050	916,992,618	10.9
Income tax withheld						
Number of returns	102,436,220	104,213,605	106,483,908	109,144,689	111,193,931	1.9
Amount	495,484,153	533,284,434	582,124,212	636,248,491	695,526,980	9.3
Estimated tax payments						
Number of returns	11,903,592	12,333,764	12,766,410	13,072,121	13,169,356	0.7
Amount	122,489,252	141,571,020	162,584,233	177,750,952	196,915,946	10.8
Earned income credit ¹						
Number of returns	19,334,397	19,463,836	19,391,179	19,704,707	19,260,339	-2.3
Amount	25,955,575	28,825,258	30,368,582	31,591,789	31,903,081	1.0
Additional child tax credit						
Number of returns	N/A	N/A	N/A	754,363	985,579	30.7
Amount	N/A	N/A	N/A	508,972	812,404	59.6
Payment with an extension request						
Number of returns	1,368,994	1,422,648	1,597,435	1,540,573	1,510,206	-2.0
Amount	24,929,343	32,447,235	38,918,434	45,640,225	53,984,319	18.3
Excess social security tax withheld						
Number of returns	1,033,189	1,178,757	1,267,562	1,303,642	1,377,613	5.7
Amount	1,081,454	1,313,451	1,399,705	1,523,584	1,712,649	12.4
Other payments						
Form 2439						
Number of returns	42,037	87,976	68,097	41,688	37,879	-9.1
Amount	67,482	60,178	55,227	46,076	151,723	229.3
Form 4136						
Number of returns	519,653	513,815	445,633	446,489	426,878	-4.4
Amount	123,815	108,650	101,328	108,376	95,029	-12.3
Total payments ⁵						
Number of returns	111,098,864	112,926,241	115,138,784	117,835,317	119,809,259	1.7
Amount	670,131,074	737,610,226	815,571,720	893,418,466	981,100,157	9.8
Overpayment, total						
Number of returns	85,348,771	86,492,206	88,311,237	93,434,624	94,827,237	1.5
Amount	119,462,121	128,964,442	140,110,378	167,987,055	182,049,186	8.4
Overpayment refunded						
Number of returns	82,744,440	83,668,927	85,381,040	90,233,356	91,600,741	1.5
Amount	104,537,379	111,680,967	119,706,937	144,445,788	155,513,635	7.7
Refund credited to next year						
Number of returns	3,671,556	3,862,330	4,109,601	4,567,379	4,514,663	-1.2
Amount	14,924,742	17,283,475	20,403,441	23,541,268	26,535,551	12.7
Tax due at time of filing						
Number of returns	29,734,331	30,601,619	31,198,382	28,429,856	29,200,902	2.7
Amount	71,153,015	85,337,201	93,909,641	102,151,442	119,091,512	16.6
Tax penalty						
Number of returns	5,177,201	5,530,812	5,920,839	5,019,736	5,285,114	5.3
Amount	856,106	955,207	1,080,062	961,802	1,149,865	19.6

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars ²					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns*	118,218,327	120,351,208	122,421,991	124,770,662	127,075,145	1.8
Form 1040 returns	64,774,724	66,264,999	68,781,991	71,162,837	74,165,814	4.2
Electronically filed returns	4,130,001	4,905,975	6,972,994	9,450,121	13,173,514	39.4
Form 1040A returns	24,463,262	24,579,173	24,780,076	25,987,822	26,961,302	3.7
Electronically filed returns	5,975,664	7,083,225	8,475,296	10,285,487	12,462,963	21.2
Form 1040EZ returns	21,644,177	21,196,154	21,154,656	20,830,173	20,752,420	-0.4
Electronically filed returns	4,618,555	6,964,704	8,839,265	9,150,964	9,858,843	7.7
Form 1040PC returns	7,102,740	8,310,882	7,705,268	6,789,831	5,195,609	-23.5
Salaries & wages						
Number of returns	101,138,551	102,748,874	104,404,985	106,535,263	108,183,782	1.5
Amount	2,745,674,587	2,814,059,621	2,942,930,339	3,093,909,297	3,241,155,654	4.8
Taxable interest received						
Number of returns	67,028,830	67,159,338	67,300,571	67,231,792	67,218,877	(2)
Amount	132,744,885	138,060,470	139,821,044	142,211,828	137,784,499	-3.1
Tax-exempt interest						
Number of returns	5,006,129	5,000,839	4,925,914	4,778,374	4,801,877	0.5
Amount	41,611,002	40,180,555	39,916,059	40,050,530	41,186,672	2.8
Dividends in AGI						
Number of returns	26,214,195	27,709,581	29,507,639	30,423,274	32,226,492	5.9
Amount	81,125,493	86,879,155	98,121,687	94,481,652	103,894,527	10.0
State income tax refund						
Number of returns	18,261,317	18,352,565	19,218,388	19,544,265	20,811,334	6.5
Amount	10,493,609	10,626,019	11,477,485	11,728,743	14,098,984	20.2
Alimony received						
Number of returns	427,060	415,593	413,109	437,410	418,989	-4.2
Amount	3,721,939	3,826,768	4,043,879	4,081,438	4,278,821	4.8
Business or profession net income, less loss						
Number of returns	16,172,851	16,735,827	16,937,575	17,104,786	17,312,125	1.2
Amount	145,234,414	147,419,963	152,069,394	161,403,600	163,462,013	1.3
Net capital gain in AGI less loss						
Number of returns	15,284,562	16,636,286	24,240,112	25,690,397	21,493,841	-16.3
Amount	143,017,226	204,967,293	289,970,087	355,728,739	416,310,538	17.0
Capital gain distributions reported on Form 1040						
Number of returns	4,678,363	5,428,435	N/A	N/A	6,206,662	--
Amount	3,136,467	4,880,153	N/A	N/A	9,382,102	--
Sales of property other than capital assets, net gain less loss						
Number of returns	1,777,233	1,822,036	1,744,602	1,719,937	1,732,925	0.8
Amount	-2,581,508	-1,903,745	-1,189,252	-1,256,537	-1,342,973	-6.9
Total IRA distributions						
Number of returns	5,858,634	6,456,820	6,761,089	8,530,379	8,751,378	2.6
Amount	51,320,925	58,338,720	64,340,125	106,345,650	98,287,313	-7.6
Taxable IRA distributions in AGI						
Number of returns	5,255,882	5,831,146	6,214,044	7,774,091	8,129,376	4.6
Amount	32,003,575	37,948,953	44,936,906	59,086,417	68,345,813	15.7
Total pensions & annuities						
Number of returns	19,778,915	20,675,450	20,948,184	22,211,348	23,180,716	4.4
Amount	266,950,782	287,422,589	311,837,118	352,090,419	398,617,157	13.2
Taxable pensions & annuities in AGI						
Number of returns	18,414,601	19,272,307	19,496,575	20,473,407	21,343,646	4.3
Amount	189,582,371	198,989,009	211,491,247	223,803,986	238,675,070	6.6
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,158,755	14,371,185	14,480,636	14,647,697	14,536,311	-0.8
Amount	127,786,846	145,883,523	161,908,136	174,847,624	193,405,020	10.6
Farm net income less loss						
Number of returns	2,219,244	2,188,025	2,160,954	2,091,845	2,046,308	-2.2
Amount	-6,732,110	-5,926,654	-5,576,094	-6,326,777	-4,896,405	22.6
Unemployment compensation in AGI						
Number of returns	7,985,322	7,995,015	7,124,100	7,082,562	6,775,723	-4.3
Amount	16,583,553	16,105,687	14,031,028	13,408,827	13,749,631	2.5
Social security benefits (received)						
Number of returns	10,292,449	10,961,473	11,351,510	12,136,792	12,487,903	2.9
Amount	102,308,454	108,899,294	113,972,825	123,567,281	128,025,485	3.6
Taxable social security benefits in AGI						
Number of returns	6,598,033	7,365,955	8,307,938	8,941,171	9,459,189	5.8
Amount	39,206,999	44,335,976	50,128,411	54,786,842	58,885,471	7.5
Foreign earned income exclusion ³						
Number of returns	266,129	279,004	297,534	308,284	314,486	2.0
Amount	10,535,965	9,985,482	10,724,901	10,730,402	11,087,485	3.3
Net operating loss ²						
Number of returns	505,303	503,913	568,443	539,802	578,583	7.2
Amount	42,307,875	41,457,652	41,810,705	38,515,061	38,929,114	1.1
Other income, net gain less loss ²						
Number of returns	4,623,440	4,698,360	4,737,237	5,088,222	5,160,532	1.4
Amount	13,308,848	13,950,900	15,541,642	17,188,230	17,944,925	4.4

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(7)	(8)	(9)	(10)	(11)	(12)
Total income, net gain less loss						
Number of returns	118,113,441	120,289,122	122,332,599	124,652,387	126,840,986	1.8
Amount	3,628,210,285	3,815,517,854	4,085,427,252	4,360,050,682	4,636,993,498	6.4
Total taxpayer IRA adjustment						
Number of returns	4,300,722	4,374,281	4,068,958	3,868,017	3,687,149	-4.7
Amount	7,150,955	7,189,612	7,054,311	6,529,866	6,183,089	-5.3
Student loan interest deduction						
Number of returns	N/A	N/A	N/A	3,763,742	4,136,505	9.9
Amount	N/A	N/A	N/A	1,380,198	1,768,260	28.1
Medical savings account deduction						
Number of returns	N/A	N/A	16,912	42,235	50,393	19.3
Amount	N/A	N/A	18,285	49,498	64,296	29.9
One-half of self-employment tax						
Number of returns	12,849,084	13,204,164	13,513,228	13,756,483	14,029,609	2.0
Amount	11,442,376	11,703,457	12,107,787	12,727,545	13,089,922	2.8
Self-employed health insurance						
Number of returns	3,011,145	3,147,032	3,284,842	3,380,867	3,491,539	3.3
Amount	2,230,828	2,321,152	3,151,337	3,742,652	5,298,095	41.6
Keogh retirement plan						
Number of returns	1,032,102	1,079,413	1,189,981	1,177,487	1,264,007	7.3
Amount	7,490,690	7,482,818	8,336,827	8,803,575	9,355,484	6.3
Penalty on early withdrawal of savings						
Number of returns	803,838	708,631	918,302	828,922	805,367	-2.8
Amount	174,838	139,607	190,747	173,774	185,188	6.6
Alimony paid adjustment						
Number of returns	567,947	597,157	623,646	590,898	610,609	3.3
Amount	4,481,616	4,723,474	5,139,621	5,484,695	5,684,642	3.6
Foreign housing deductions						
Number of returns	5,765	4,055	654	1,543	5,782	274.7
Amount	98,301	62,549	13,323	31,096	60,842	95.7
Other adjustments						
Number of returns	126,323	120,561	118,629	164,646	198,438	20.5
Amount	737,846	515,142	719,930	827,120	1,030,053	24.5
Total statutory adjustments						
Number of returns	18,208,887	18,424,901	18,785,760	21,998,366	22,659,973	3.0
Amount	35,282,656	35,539,111	38,236,710	41,093,069	44,469,647	8.2
Adjusted gross income or loss (AGI)						
Amount	3,694,315,357	3,890,201,108	4,141,624,988	4,318,957,613	4,592,523,850	6.3
Total itemized deductions						
Number of returns	34,007,717	35,414,589	36,624,595	38,186,186	40,244,305	5.4
Amount	452,293,340	477,117,744	505,545,743	539,442,054	581,472,037	7.8
Total standard deduction						
Number of returns	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount	354,703,801	355,085,811	359,687,235	366,393,440	363,890,581	-0.7
Basic standard deduction						
Number of returns	83,222,737	83,996,917	84,844,302	85,576,463	85,755,366	0.2
Amount	344,138,374	344,007,486	348,829,581	355,183,772	352,702,888	-0.7
Additional standard deduction						
Number of returns	10,809,600	11,042,761	11,136,379	11,081,634	11,200,024	1.1
Amount	10,565,427	11,078,325	10,857,654	11,209,668	11,187,693	-0.2
AGI less deductions						
Number of returns	106,211,028	107,919,330	110,720,898	111,924,583	113,863,898	1.7
Amount	2,852,915,003	3,013,229,889	3,244,406,268	3,475,152,216	3,710,092,052	6.8
Number of exemptions	237,164,486	238,626,393	241,279,259	245,592,958	248,657,119	1.2
Exemption amount	501,294,586	499,050,564	511,258,184	518,618,250	524,895,151	1.2
Taxable income						
Number of returns	94,612,292	96,576,755	99,314,519	100,801,271	102,845,571	2.0
Amount	2,413,230,177	2,574,722,824	2,792,434,173	3,015,022,488	3,244,015,462	7.6
Tax from table, rate schedules, etc.						
Number of returns	94,482,512	96,513,834	99,217,292	100,793,439	102,831,412	2.0
Amount	510,929,749	555,479,582	601,644,159	648,506,463	710,859,415	9.6
Additional taxes						
Number of returns	65,179	36,237	59,250	47,690	36,960	-22.5
Amount	364,123	123,892	539,904	272,533	365,491	34.1
Income tax before credits						
Number of returns	94,497,909	96,522,237	99,225,503	100,797,716	102,834,362	2.0
Amount	511,293,871	555,603,473	602,184,063	648,778,996	711,224,906	9.6
Child care credit						
Number of returns	5,964,253	5,974,146	5,795,530	6,128,155	6,182,193	0.9
Amount	2,159,487	2,109,486	2,006,519	2,121,669	2,098,155	-1.1
Credit for elderly or disabled						
Number of returns	251,524	168,012	190,343	180,473	181,813	0.7
Amount	41,190	26,530	33,616	28,460	26,376	-7.3
Child tax credit						
Number of returns	N/A	N/A	N/A	24,810,781	26,016,019	4.9
Amount	N/A	N/A	N/A	12,076,131	15,214,608	26.0
Education credits						
Number of returns	N/A	N/A	N/A	4,652,596	6,436,654	38.3
Amount	N/A	N/A	N/A	2,692,701	3,743,093	39.0
Adoption credit						
Number of returns	N/A	N/A	30,721	40,668	47,349	16.4
Amount	N/A	N/A	47,656	66,225	80,797	22.0
Foreign tax credit						
Number of returns	1,730,566	2,105,799	2,334,015	2,995,294	3,266,544	9.1
Amount	2,543,150	2,949,029	3,317,151	3,729,683	3,875,302	3.9

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars ²					Percent change, 1998 to 1999
	1995	1996	1997	1998	1999	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns.....	267,527	297,511	306,254	272,197	287,658	5.7
Amount.....	602,835	619,076	672,899	584,120	614,839	5.3
Prior year minimum tax credit						
Number of returns.....	106,592	117,414	118,571	108,583	166,010	52.9
Amount.....	402,020	557,954	554,790	652,623	781,538	19.8
Total credits ³						
Number of returns.....	8,263,198	8,583,103	8,712,146	32,114,860	34,813,611	8.4
Amount.....	5,912,917	6,450,678	6,849,241	22,188,124	26,646,493	20.1
Income tax less credits ⁴						
Number of returns.....	94,020,926	96,051,501	98,794,570	96,581,077	97,752,068	1.2
Amount.....	505,380,954	549,152,794	595,334,822	626,590,872	684,578,413	9.3
Self-employment tax						
Number of returns.....	12,850,372	13,217,169	13,515,150	13,757,431	14,029,609	2.0
Amount.....	22,880,668	23,412,412	24,216,737	25,449,965	26,174,404	2.8
Alternative minimum tax						
Number of returns.....	414,106	477,898	618,072	853,433	1,018,063	19.3
Amount.....	1,964,473	2,343,955	3,261,483	3,998,843	5,080,547	27.1
Recapture taxes						
Number of returns.....	7,416	12,207	26,922	22,300	12,243	-45.1
Amount.....	44,183	58,473	108,321	190,574	169,176	-11.2
Social security, Medicare tax on tip income not reported						
Number of returns.....	267,601	286,946	267,055	245,028	254,489	3.9
Amount.....	37,437	26,750	22,660	20,944	23,119	10.4
Tax on qualified retirement plans						
Number of returns.....	3,039,096	3,434,814	3,415,245	3,786,186	4,076,050	7.7
Amount.....	1,526,684	1,824,290	1,902,154	2,152,647	2,411,627	12.0
Advanced earned income credit payments						
Number of returns.....	193,751	192,014	239,664	217,555	171,629	-21.1
Amount.....	106,941	76,448	99,673	84,431	73,729	-12.7
Total tax liability ^{5,6}						
Number of returns.....	97,461,757	99,665,343	102,359,516	100,813,446	102,194,476	1.4
Amount.....	532,560,774	577,523,148	625,644,072	659,187,440	719,209,896	9.1
Income tax withheld						
Number of returns.....	102,436,220	104,213,605	106,483,908	109,144,689	111,193,931	1.9
Amount.....	424,943,527	444,403,695	474,042,518	507,375,192	545,511,357	7.5
Estimated tax payments						
Number of returns.....	11,903,592	12,333,764	12,766,410	13,072,121	13,169,356	0.7
Amount.....	105,050,816	117,975,850	132,397,584	141,747,171	154,443,879	9.0
Earned income credit ⁷						
Number of returns.....	19,334,397	19,463,836	19,391,179	19,704,707	19,260,339	-2.3
Amount.....	22,260,356	24,021,048	24,746,402	25,192,814	25,022,024	-0.7
Additional child tax credit						
Number of returns.....	N/A	N/A	N/A	754,363	985,579	30.7
Amount.....	N/A	N/A	N/A	405,879	637,180	57.0
Payment with an extension request						
Number of returns.....	1,368,994	1,422,648	1,597,435	1,540,573	1,510,206	-2.0
Amount.....	21,380,226	27,039,363	31,692,536	36,395,714	42,340,642	16.3
Excess social security tax withheld						
Number of returns.....	1,033,189	1,178,757	1,267,562	1,303,642	1,377,613	5.7
Amount.....	927,491	1,094,543	1,139,825	1,214,979	1,343,254	10.6
Other payments						
Form 2439						
Number of returns.....	42,037	87,976	68,097	41,688	37,879	-9.1
Amount.....	57,875	50,148	44,973	36,743	118,998	223.9
Form 4136						
Number of returns.....	519,653	513,815	445,633	446,489	426,878	-4.4
Amount.....	106,188	90,542	82,515	86,424	74,533	-13.8
Total payments ⁸						
Number of returns.....	111,098,864	112,926,241	115,138,784	117,835,317	119,809,259	1.7
Amount.....	574,726,479	614,675,188	664,146,352	712,454,917	769,490,319	8.0
Overpayment, total						
Number of returns.....	85,348,771	86,492,206	88,311,237	93,434,624	94,827,237	1.5
Amount.....	102,454,649	107,470,368	114,096,399	133,960,969	142,783,675	6.6
Overpayment refunded						
Number of returns.....	82,744,440	83,668,927	85,381,040	90,233,356	91,600,741	1.5
Amount.....	89,654,699	93,067,473	97,481,219	115,188,029	121,971,478	5.9
Refund credited to next year						
Number of returns.....	3,671,556	3,862,330	4,109,601	4,567,379	4,514,663	-1.2
Amount.....	12,799,950	14,402,896	16,615,180	18,772,941	20,812,197	10.9
Tax due at time of filing						
Number of returns.....	29,734,331	30,601,619	31,198,382	28,429,856	29,200,902	2.7
Amount.....	61,023,169	71,114,334	76,473,649	81,460,480	93,405,107	14.7
Tax penalty						
Number of returns.....	5,177,201	5,530,812	5,920,839	5,019,736	5,285,114	5.3
Amount.....	734,225	796,006	879,529	766,987	901,855	17.6

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss

(Z) Less than .05 percent.

³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

⁴ Total tax liability includes the values for "other taxes" not tabulated here.

⁵ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1999, Table B-59, based on 1990=100 when 1990 CPI-U = 130.7; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4

⁶ All returns for 1995 includes 233,424 Form 1040T returns.

Figure 1--General Filing Requirements			
Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$7,050 \$8,100
	Head of household	under 65 65 or older	\$9,100 \$10,150
Married with a child and living apart from spouse during the last six months of 1999	Head of household	under 65 65 or older	\$9,100 \$10,150
Married and living with spouse at the end of 1999 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$12,700 \$13,550 \$14,400
	Married, separate return	any age	\$2,750
Married, not living with spouse at the end of 1999 (or on the date spouse died)	Married, joint or separate return	any age	\$2,750
Widowed in 1997 or 1998 and not remarried in 1999	Single	under 65 65 or older	\$7,050 \$8,100
	Head of household	under 65 65 or older	\$9,100 \$10,150
	Qualifying widow(er) with dependent child	under 65 65 or older	\$9,950 \$10,800

Requirements for Filing

The filing requirements for Tax Year 1999 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent)

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1999 if he or she:

1. was liable for any of the following taxes:
 - social security or Medicare tax on unreported tip income;
 - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - alternative minimum tax;
 - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - tax from the recapture of investment credit or low-income housing credit;

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned incomes includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,750 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$4,300,
- Unearned income was over \$700,
- Total of earned and unearned income was more than the larger of (a) \$700 or (b) earned income (up to \$4,050) plus \$250.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,350 (\$6,400 if 65 or older and blind), or
- Unearned income was more than \$1,750 (\$2,800 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,050) plus \$250 or \$700, whichever is plus \$1,050 (\$2,100 if 65 or older and blind).

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- Earned income was more than \$3,600, or
- Unearned income was over \$700, or
- Total of earned and unearned income was more than the larger of \$700 or earned income (up to \$3,350) plus \$250.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,450 (\$5,300 if 65 or older and blind), or
- Unearned was more than \$1,550 (\$2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,350) plus \$250 or \$700, whichever is larger, plus \$850 (\$1,700 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

- tax from medical savings accounts (MSA);
- 2. received any advanced earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; or

4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but

did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 1999 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Capital Gain Distributions

Beginning in 1999, taxpayers who had capital gains only from capital gain distributions could report these distributions directly on the Form 1040. These gains did not have to be reported on a Schedule D.

Child Tax Credits

For 1999, the child tax credit increased to \$500 for each qualifying child under the age of 17. For families with no more than two children, the credit was non-refundable. For families with more than two children, the credit was refundable as the additional child tax credit, subject to certain limitations. The child tax credit was phased out by \$50 for each \$1,000 (or fraction thereof) that AGI exceeded \$110,000 for taxpayers filing jointly, \$55,000 for married filing separately, and \$75,000 for single filers.

Earned Income Credit

The income eligibility level and amount of the earned income credit (EIC) for 1999 were adjusted for inflation. If a taxpayer's "earned income" and modified adjusted gross income for 1999 were both less than \$26,928 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,312. If the taxpayer had two or more qualifying children living with them and earned less than \$30,580, the credit could be as much as \$3,816. For taxpayers with no qualifying children and

earning less than \$10,200, the credit could be as much as \$347.

Taxpayers with investment income totaling more than \$2,350 were not eligible to receive the EIC.

Education Credit

Beginning in 1999, taxpayers who received an education credit on their 1998 return and later received tax-free educational assistance for, or a refund of, an expense used to figure the education credit may have had to recapture all or part of the credit.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,750 deduction for each exemption to which he or she was entitled for 1999, an increase over the \$2,700 allowed for 1998. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$124,500 to \$126,600 for single filers; \$186,800 to \$189,950 for married persons filing jointly and surviving spouses; \$155,650 to \$158,300 for heads of household; and \$93,400 to \$94,975 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$249,100 for single filers; \$312,450 for married persons filing jointly and surviving spouses; \$280,800 for heads of household; and \$156,225 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Foreign Earned Income Exclusion

For 1999, the amount of foreign earned income that could have been excluded from income increased from \$72,000 to \$74,000.

Itemized Deductions

If a taxpayer's AGI was greater than \$126,600 (\$63,300 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$124,500 (\$62,250) for 1998, as a result of

inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Self-Employed Health Insurance Deduction

The maximum percentage of self-employed health insurance premiums that a taxpayer could deduct as an adjustment to income rose to 60 percent in 1999, up from 45 percent in 1998.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1999, to \$72,600 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$68,400 for 1998.

Standard Deduction

The standard deduction increased for 1999 as a result of inflation indexing. For single filers, the standard deduction rose from \$4,250 to \$4,300; for married persons filing jointly or surviving spouses, from \$7,100 to \$7,200; for married persons filing separately, from \$3,550 to \$3,600; and for heads of household, from \$6,250 to \$6,350. The amount of standard deduction for a dependent was the greater of \$700 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$850 or \$1,050 depending on marital status.

Student Loan Interest Deduction

Beginning in 1999, a deduction allowed eligible taxpayers to deduct up to \$1,500 (up from \$1,000 for 1998) for interest paid on

qualified higher education loans. These loans must have gone towards qualified expenses of either the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The education interest deduction was phased out began with a modified AGI of \$40,000 - \$55,000 (\$60,000 - \$75,000, joint returns).

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the

Figure 3.-Calculation of the 1979 Income Concept for 1999

1979 Total Income Concept=

Income or Loss:

- Salaries and wages ¹
- Interest ¹
- Dividends ¹
- Taxable refunds ¹
- Alimony received ¹
- Capital gains reported on Schedule D minus allowable losses ¹
- Other gains and losses (Form 4797) ¹
- Business net income or loss ¹
- Farm net income or loss ¹
- Rent net income or loss ¹
- Royalty net income or loss ¹
- Partnership net income or loss ¹
- S Corporation net income or loss ¹
- Farm rental net income or loss ¹
- Estate or trust net income or loss ¹
- Unemployment compensation ¹
- Depreciation in excess of straight-line depreciation ²
- Total pension income ^{3, 5}
- Other net income or loss ⁴
- Net operating loss ¹

Deductions:

- Disallowed passive losses (Form 8582) ⁶
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses ⁶

¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 1999

² Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above

³ Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

⁴ Includes an adjustment to add back amounts reported for the foreign-earned income exclusion.

⁵ Not fully included in AGI for Tax Year 1999

⁶ Not included in AGI for Tax Year 1999.

largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1999

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	127,075,145	5,855,468	127,075,145	6,028,011	108,183,782	4,132,473	108,183,782	4,132,473
Under \$10,000	27,395,857	78,929	26,896,888	75,905	21,262,351	112,479	21,077,636	108,147
\$10,000 under \$20,000	24,058,891	358,631	24,088,414	359,038	19,552,417	272,644	19,558,222	273,885
\$20,000 under \$30,000	18,359,979	453,535	18,897,258	467,556	15,971,543	368,098	16,116,705	371,407
\$30,000 under \$40,000	13,288,379	461,842	13,646,112	473,861	11,798,725	375,543	11,968,462	382,144
\$40,000 under \$50,000	9,870,199	441,506	9,908,072	443,702	8,905,488	361,302	8,963,160	364,276
\$50,000 under \$60,000	8,026,402	439,620	7,901,527	432,419	7,301,589	357,873	7,223,178	357,098
\$60,000 under \$70,000	6,260,846	405,338	5,871,389	379,914	5,672,172	323,366	5,401,468	311,750
\$70,000 under \$80,000	4,509,962	336,897	4,345,804	324,634	4,034,569	263,765	3,962,074	261,606
\$80,000 under \$90,000	3,381,260	286,572	3,132,521	265,221	3,092,870	225,548	2,885,953	212,042
\$90,000 under \$100,000	2,388,717	226,498	2,332,541	221,046	2,167,267	173,847	2,148,614	171,613
\$100,000 under \$125,000	3,651,128	405,564	3,596,737	399,156	3,315,806	306,829	3,283,384	301,254
\$125,000 under \$150,000	1,780,525	242,778	1,843,640	251,107	1,587,978	174,404	1,641,013	173,776
\$150,000 under \$175,000	1,025,888	165,757	1,112,678	179,793	904,879	111,881	990,031	116,177
\$175,000 under \$200,000	647,170	120,668	686,608	128,239	553,376	73,987	583,211	74,195
\$200,000 under \$300,000	1,214,992	291,899	1,344,482	324,319	1,044,187	176,137	1,153,895	178,527
\$300,000 under \$400,000	438,736	151,143	542,910	187,270	369,498	84,311	451,390	90,290
\$400,000 under \$500,000	222,832	99,405	269,987	120,554	185,190	51,284	224,119	54,938
\$500,000 under \$1,000,000	348,256	235,701	421,978	285,870	291,817	112,011	352,492	116,890
\$1,000,000 or more	205,124	653,184	235,600	708,406	172,063	207,163	198,777	212,458

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	67,218,877	175,675	67,218,877	175,675	32,226,492	132,466	32,226,492	132,466
Under \$10,000	8,369,846	9,343	8,075,354	9,188	3,910,656	4,240	3,766,598	4,109
\$10,000 under \$20,000	8,537,627	15,215	8,396,768	15,031	3,160,249	5,693	3,069,056	5,712
\$20,000 under \$30,000	7,946,691	13,082	8,388,808	15,572	2,807,251	5,531	3,090,535	6,957
\$30,000 under \$40,000	7,288,150	11,643	7,595,035	13,733	2,662,332	5,486	2,844,771	6,751
\$40,000 under \$50,000	6,384,543	10,013	6,466,276	11,088	2,648,093	5,992	2,692,803	7,230
\$50,000 under \$60,000	5,873,362	10,078	5,777,604	9,340	2,647,515	6,528	2,573,626	5,744
\$60,000 under \$70,000	4,938,854	8,728	4,613,911	7,688	2,426,703	5,746	2,221,507	5,873
\$70,000 under \$80,000	3,818,519	7,621	3,665,249	6,734	2,002,510	5,978	1,889,079	4,699
\$80,000 under \$90,000	2,979,516	6,511	2,726,944	5,324	1,730,124	4,665	1,580,582	4,135
\$90,000 under \$100,000	2,163,600	5,316	2,091,885	4,867	1,342,862	4,170	1,253,181	3,839
\$100,000 under \$125,000	3,324,115	9,493	3,282,139	8,626	2,209,715	8,891	2,179,131	7,659
\$125,000 under \$150,000	1,661,429	7,074	1,723,663	6,343	1,273,456	6,139	1,297,257	5,925
\$150,000 under \$175,000	972,707	4,229	1,049,084	4,119	782,089	4,837	828,200	4,764
\$175,000 under \$200,000	610,261	3,856	651,169	3,946	512,038	3,936	523,540	3,639
\$200,000 under \$300,000	1,165,209	9,146	1,284,965	9,009	1,009,503	9,663	1,104,110	9,484
\$300,000 under \$400,000	424,017	4,713	521,435	4,865	380,747	5,835	463,557	6,125
\$400,000 under \$500,000	216,727	3,395	262,626	3,605	202,201	4,046	242,700	4,286
\$500,000 under \$1,000,000	341,242	8,963	413,431	9,051	322,453	9,717	381,354	9,837
\$1,000,000 or more	202,461	27,258	232,532	27,547	195,996	25,372	224,905	25,697

Size of income	Business or profession net income less loss				Sales of capital assets			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	17,312,125	208,414	17,312,125	208,414	27,700,503	542,758	27,700,503	542,758
Under \$10,000	3,162,439	6,413	2,919,165	4,184	3,530,557	9,175	3,423,755	9,264
\$10,000 under \$20,000	2,495,040	16,487	2,523,579	15,461	2,490,502	5,683	2,422,835	5,638
\$20,000 under \$30,000	2,000,203	14,424	2,032,375	13,165	2,298,725	5,938	2,507,736	6,675
\$30,000 under \$40,000	1,727,363	12,940	1,777,589	12,810	2,250,669	7,270	2,410,674	8,065
\$40,000 under \$50,000	1,494,008	11,947	1,505,774	11,302	2,206,375	7,722	2,225,816	8,643
\$50,000 under \$60,000	1,286,527	12,141	1,272,525	11,058	2,142,281	8,429	2,104,293	8,515
\$60,000 under \$70,000	1,123,586	12,539	1,077,334	11,249	1,967,735	9,024	1,792,164	9,055
\$70,000 under \$80,000	777,439	10,205	785,955	10,413	1,689,013	9,486	1,624,261	10,220
\$80,000 under \$90,000	648,678	9,608	594,877	8,032	1,515,535	10,013	1,353,678	9,128
\$90,000 under \$100,000	430,208	6,667	450,498	7,638	1,187,541	9,230	1,118,399	8,825
\$100,000 under \$125,000	715,161	15,175	755,404	16,105	1,986,192	21,625	1,937,963	19,409
\$125,000 under \$150,000	405,433	11,743	420,948	11,352	1,140,663	16,208	1,166,890	15,165
\$150,000 under \$175,000	243,472	9,489	269,380	9,525	728,155	14,117	774,582	13,975
\$175,000 under \$200,000	172,242	7,596	186,020	8,258	497,702	12,358	504,093	11,677
\$200,000 under \$300,000	320,494	19,225	357,703	20,658	970,700	35,260	1,048,027	34,709
\$300,000 under \$400,000	116,976	9,452	149,894	11,547	380,198	22,458	450,682	23,184
\$400,000 under \$500,000	58,396	5,030	72,530	6,511	201,556	18,054	239,608	18,294
\$500,000 under \$1,000,000	85,053	8,617	104,681	10,045	319,771	49,283	369,860	49,383
\$1,000,000 or more	49,406	8,715	55,893	9,102	196,633	271,424	225,198	272,934

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1999--Continued

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	9,924,061	25,636	9,924,061	25,636	6,276,617	211,072	6,276,617	211,072
Under \$10,000	918,136	-526	868,161	-545	509,021	-17,838	485,911	-17,796
\$10,000 under \$20,000	1,068,867	1,001	1,053,460	775	360,027	138	354,429	-183
\$20,000 under \$30,000	997,855	342	1,040,311	908	396,904	1,358	405,338	986
\$30,000 under \$40,000	962,044	304	1,035,347	412	403,590	1,430	430,955	1,604
\$40,000 under \$50,000	836,021	129	856,169	272	435,776	2,465	451,094	2,291
\$50,000 under \$60,000	784,597	146	809,857	478	415,404	1,865	401,051	1,824
\$60,000 under \$70,000	759,944	224	687,463	13	396,555	2,985	375,797	3,087
\$70,000 under \$80,000	619,302	423	571,560	426	360,840	3,135	331,017	2,949
\$80,000 under \$90,000	516,671	714	494,802	969	302,520	2,527	288,700	2,711
\$90,000 under \$100,000	447,175	720	397,435	406	275,238	4,032	247,706	3,088
\$100,000 under \$125,000	670,968	1,370	681,542	1,128	492,403	7,959	482,066	7,428
\$125,000 under \$150,000	398,941	1,692	380,682	1,258	363,409	6,897	376,869	7,471
\$150,000 under \$175,000	170,414	1,254	205,564	1,340	242,713	7,688	252,852	6,736
\$175,000 under \$200,000	140,550	1,651	145,605	1,585	196,729	7,392	194,803	7,510
\$200,000 under \$300,000	269,331	3,487	282,049	3,266	443,573	22,592	455,404	21,673
\$300,000 under \$400,000	115,715	1,845	136,991	1,973	202,766	15,580	226,145	16,314
\$400,000 under \$500,000	65,051	1,587	76,637	1,665	122,528	12,421	132,235	12,972
\$500,000 under \$1,000,000	109,740	3,393	122,185	3,391	211,153	35,749	226,305	36,950
\$1,000,000 or more	72,740	5,880	78,241	5,916	145,469	92,694	157,941	93,459
Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	1,117,400	10,068	1,117,400	10,068	556,095	9,884	556,095	9,884
Under \$10,000	58,988	1,146	75,019	2,688	59,580	-76	57,928	-78
\$10,000 under \$20,000	51,989	168	58,239	309	50,079	172	51,465	182
\$20,000 under \$30,000	54,233	197	62,766	117	31,349	126	38,533	148
\$30,000 under \$40,000	45,121	243	44,533	87	33,647	167	32,608	181
\$40,000 under \$50,000	57,904	430	57,509	146	36,536	209	41,213	290
\$50,000 under \$60,000	57,051	273	38,175	132	44,520	315	31,400	222
\$60,000 under \$70,000	37,960	134	40,969	260	24,862	229	30,896	200
\$70,000 under \$80,000	41,508	97	39,846	129	27,236	111	26,965	129
\$80,000 under \$90,000	18,758	107	17,020	150	24,983	184	21,160	231
\$90,000 under \$100,000	37,513	154	34,592	250	27,364	211	21,574	166
\$100,000 under \$125,000	80,606	508	73,406	343	49,341	639	52,522	723
\$125,000 under \$150,000	90,505	626	93,352	523	25,663	449	25,931	298
\$150,000 under \$175,000	106,773	587	96,970	437	17,033	342	16,437	353
\$175,000 under \$200,000	59,286	473	52,745	399	14,543	229	14,721	270
\$200,000 under \$300,000	144,678	1,289	142,513	983	31,555	729	31,208	669
\$300,000 under \$400,000	59,578	645	62,945	527	14,483	435	14,189	373
\$400,000 under \$500,000	30,127	379	31,230	297	9,771	430	11,468	558
\$500,000 under \$1,000,000	49,534	701	57,953	724	18,775	1,396	20,395	1,362
\$1,000,000 or more	35,290	1,911	37,628	1,567	14,774	3,587	15,481	3,607
Size of income	Pensions and annuities in AGI ¹		Pensions and annuities ¹		Total statutory adjustments			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	25,254,917	391,452	27,276,656	633,553	22,659,973	56,699	13,282,807	55,284
Under \$10,000	2,205,105	10,781	2,104,529	10,695	3,061,642	2,447	225,318	1,742
\$10,000 under \$20,000	4,678,576	40,905	4,653,762	41,080	3,218,888	3,528	657,088	3,286
\$20,000 under \$30,000	3,518,946	41,802	4,035,298	50,571	3,053,873	4,663	1,164,253	4,820
\$30,000 under \$40,000	2,884,240	39,305	3,200,909	48,431	2,725,575	4,376	1,578,935	5,485
\$40,000 under \$50,000	2,270,337	32,707	2,499,945	38,754	2,152,977	3,902	1,558,658	5,461
\$50,000 under \$60,000	2,016,996	31,447	2,115,385	38,968	1,787,771	3,648	1,631,359	5,204
\$60,000 under \$70,000	1,810,943	32,462	1,641,960	31,765	1,472,468	3,251	1,429,656	4,221
\$70,000 under \$80,000	1,382,491	28,325	1,370,440	28,605	996,953	2,724	1,193,933	3,983
\$80,000 under \$90,000	982,091	21,106	994,140	22,930	708,719	2,685	798,573	3,133
\$90,000 under \$100,000	801,231	17,572	830,845	20,582	509,619	1,942	619,939	2,279
\$100,000 under \$125,000	1,070,306	27,681	1,214,919	36,883	877,868	4,005	966,151	4,287
\$125,000 under \$150,000	540,942	15,975	739,966	30,464	511,427	2,988	487,427	2,658
\$150,000 under \$175,000	289,913	10,587	442,941	22,902	336,833	2,389	266,747	1,607
\$175,000 under \$200,000	186,211	8,533	272,470	16,737	235,662	1,935	156,478	1,036
\$200,000 under \$300,000	322,696	14,763	545,404	46,048	466,232	4,750	294,390	2,348
\$300,000 under \$400,000	111,976	5,976	236,867	32,113	182,068	2,274	104,436	1,093
\$400,000 under \$500,000	55,540	2,585	111,158	17,201	96,793	1,163	49,859	551
\$500,000 under \$1,000,000	80,284	4,979	174,987	47,250	162,434	2,287	70,842	1,109
\$1,000,000 or more	46,093	3,961	90,730	51,575	102,171	1,741	28,765	981

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1999--Continued

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	40,244,305	741,377	40,214,943	708,898	102,845,571	4,136,120	102,845,571	4,136,120
Under \$10,000.....	631,334	7,969	668,469	7,729	8,643,562	15,620	8,589,219	15,983
\$10,000 under \$20,000.....	2,048,407	22,073	2,149,800	20,886	19,183,464	116,661	19,035,698	116,220
\$20,000 under \$30,000.....	3,243,370	34,491	3,435,069	34,481	17,927,628	239,997	18,363,179	248,943
\$30,000 under \$40,000.....	4,233,200	48,169	4,340,253	46,400	13,200,203	284,990	13,512,013	299,672
\$40,000 under \$50,000.....	4,285,183	52,276	4,254,521	50,172	9,837,453	290,994	9,846,602	299,777
\$50,000 under \$60,000.....	4,530,554	60,485	4,497,680	56,842	8,008,743	301,097	7,862,753	301,533
\$60,000 under \$70,000.....	4,365,343	62,822	4,091,276	56,151	6,250,742	282,946	5,843,448	267,672
\$70,000 under \$80,000.....	3,444,677	54,009	3,274,540	49,173	4,503,185	241,485	4,325,499	233,059
\$80,000 under \$90,000.....	2,756,315	46,989	2,535,145	41,487	3,379,256	209,113	3,120,275	191,745
\$90,000 under \$100,000.....	2,017,558	37,545	1,960,791	34,932	2,387,478	167,518	2,325,615	159,604
\$100,000 under \$125,000.....	3,238,720	67,895	3,178,956	63,133	3,648,549	305,909	3,584,788	294,155
\$125,000 under \$150,000.....	1,642,827	40,367	1,660,091	38,308	1,776,045	187,471	1,835,995	184,510
\$150,000 under \$175,000.....	951,838	25,563	1,003,605	25,507	1,025,669	131,859	1,111,073	133,530
\$175,000 under \$200,000.....	601,889	18,977	620,643	17,971	646,420	96,749	685,823	95,710
\$200,000 under \$300,000.....	1,140,623	41,583	1,228,840	41,452	1,213,711	244,500	1,340,794	244,492
\$300,000 under \$400,000.....	405,468	19,315	484,911	20,545	438,387	131,609	537,493	139,630
\$400,000 under \$500,000.....	204,573	11,876	243,472	12,729	222,657	87,432	268,923	93,405
\$500,000 under \$1,000,000.....	315,694	25,712	372,519	26,792	347,693	209,907	421,334	217,288
\$1,000,000 or more.....	186,729	63,260	214,362	64,207	204,728	590,264	235,046	599,190

Size of income	Total tax credits				Total income tax			
	1999 Adjusted Gross Income		1979 Income Concept		1999 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	36,621,595	35,892	36,621,595	35,892	94,546,080	877,401	94,546,080	877,401
Under \$10,000.....	1,293,718	125	1,270,644	130	8,051,622	2,329	7,998,860	2,441
\$10,000 under \$20,000.....	5,444,766	2,653	5,444,347	2,646	14,769,542	14,741	14,669,248	14,689
\$20,000 under \$30,000.....	6,240,403	5,451	6,278,350	5,443	15,175,214	30,392	15,595,394	31,744
\$30,000 under \$40,000.....	4,675,837	4,126	4,731,168	4,185	12,802,035	39,696	13,089,615	42,184
\$40,000 under \$50,000.....	4,040,831	3,852	4,040,952	3,827	9,741,580	43,464	9,749,361	44,998
\$50,000 under \$60,000.....	3,482,832	3,545	3,410,796	3,499	7,978,204	46,409	7,836,659	47,072
\$60,000 under \$70,000.....	2,937,728	3,249	2,836,114	3,060	6,238,023	45,308	5,832,079	43,222
\$70,000 under \$80,000.....	2,166,712	2,319	2,171,502	2,356	4,498,752	41,770	4,319,543	40,389
\$80,000 under \$90,000.....	1,745,261	1,777	1,661,659	1,657	3,379,724	38,737	3,118,487	35,567
\$90,000 under \$100,000.....	1,243,062	1,177	1,227,770	1,143	2,384,981	32,800	2,320,252	31,014
\$100,000 under \$125,000.....	1,572,623	1,376	1,570,735	1,338	3,647,976	64,034	3,580,289	61,556
\$125,000 under \$150,000.....	484,205	310	533,180	342	1,777,752	42,634	1,836,509	41,617
\$150,000 under \$175,000.....	251,449	190	297,370	270	1,025,702	31,466	1,109,639	31,457
\$175,000 under \$200,000.....	169,338	147	173,092	184	646,638	24,091	685,923	23,560
\$200,000 under \$300,000.....	358,099	692	392,650	633	1,214,217	65,368	1,340,824	64,503
\$300,000 under \$400,000.....	158,900	483	182,889	574	438,466	38,342	537,505	39,828
\$400,000 under \$500,000.....	88,065	265	100,230	354	222,699	26,564	268,959	28,015
\$500,000 under \$1,000,000.....	156,078	975	176,433	971	348,002	66,965	421,613	68,634
\$1,000,000 or more.....	111,688	3,179	121,613	3,279	204,951	182,293	235,321	184,913

* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities"

NOTE: Detail may not add to totals because of rounding.

as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of

AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in

figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1999 using AGI and the 1979 Income Concept, classified by size of 1999 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1999, 1979 Concept income was 2.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$242.1 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.2 percent for 1999; income for the group \$200,000 and above increased 18.6 percent, after increasing 23.9 percent for 1998. Total income tax for all returns increased 11.3 percent; and total income tax reported for the \$200,000 and above income group increased 19.2 percent for 1999, following an increase of 17.0 percent for 1998.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1999 are shown in Figure 4.

For the population as a whole, average tax rates for 1999 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates declined in all income categories below \$500,000. The remaining two income categories show the following increases in average tax rates between 1986 and 1999: returns with income between \$500,000 and \$1,000,000 increased 0.3 percentage points; and returns with income exceeding \$1,000,000 increased 4.7 percentage points. Although the average tax rate for 1999 was calculated using a lower maximum marginal tax rate of 39.6 percent for 1999 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1999

Size of 1999 AGI	Total income tax as a percentage of adjusted gross income													
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9

Size of 1999 AGI	Total income tax as a percentage of 1979 Income Concept													
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4	3.1	3.2
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2
\$500,000 under \$1,000,000.....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, and 1040PC (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2000.

All returns processed during 2000 were subjected to sampling except tentative and amended returns.

Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (127,321,626 returns) reported in Table C and the estimated total of all returns (127,075,145) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1999. While about 98 percent of the returns processed during Calendar Year 2000 were for Tax Year 1999, the

remaining returns were mostly for prior years, and a few for non-calendar years ending during 1999 and 2000. Returns for prior years were used in place of 1999 returns expected to be received and processed after December 31, 2000. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2000.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and

Bonnye Walker and Valerie Puckett designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2000 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to

enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1999, 0.11 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary.

The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all

possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$17.976 billion, and its related coefficient of variation, CV(X), is 0.97 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$17.976 \times 10^9) \cdot (0.0097) \\ &= \$0.174 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$17.802 billion to \$18.15 billion, and the 95 percent confidence interval is from \$17.628 billion to \$18.324 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are

considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnote

- [1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 1998 to the fourth quarter of the base year of 1991. The indices can be found in U. S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* (January 1999) Vol. 79, number 1.

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1999

Description of the sample strata												Number of returns	
												Population counts	Sample counts
Grand total												127,321,626	176,966 ¹
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total												3,238 ²	3,238 ²
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over total												160	160
Other Returns total												127,318,228	173,568
Number of Returns by type of form attached													
</													

¹ This population includes an estimated 246,481 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 39 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. All refers to income classes for which returns with all four degrees of interest are assigned.

⁴ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1980 to represent a base year of 1981.

** Sampling Strata Collapsed

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Michelle Cove, Young Lim, and Karen Turnbull-Saunders were responsible for programming the Basic Tables. Table 1.4CV was programmed by Valerie Puckett. Review of specific tables was performed by Michael Parisi.

Section 3

Basic Tables

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total.....	127,075,145	100.0	5,855,467,909	100.0	46,079	94,546,080	100.0	5,580,849,494	100.0
No adjusted gross income	1,066,171	0.8	-53,860,647	(X)	-50,518	4,842	(Z)	-6,400,042	(X)
\$1 under \$1,000	1,814,159	1.4	1,104,288	(Z)	609	222,169	0.2	190,174	(Z)
\$1,000 under \$2,000	2,909,501	2.3	4,416,037	0.1	1,518	593,318	0.6	892,373	(Z)
\$2,000 under \$3,000	3,012,426	2.4	7,507,648	0.1	2,492	406,715	0.4	1,007,065	(Z)
\$3,000 under \$4,000	2,854,708	2.2	9,992,333	0.2	3,500	342,081	0.4	1,184,568	(Z)
\$4,000 under \$5,000	2,759,177	2.2	12,409,416	0.2	4,498	900,426	1.0	4,114,708	0.1
\$5,000 under \$6,000	2,570,135	2.0	14,131,735	0.2	5,498	826,814	0.9	4,546,736	0.1
\$6,000 under \$7,000	2,650,302	2.1	17,212,677	0.3	6,495	752,905	0.8	4,870,452	0.1
\$7,000 under \$8,000	2,539,115	2.0	19,005,996	0.3	7,485	1,082,229	1.1	8,080,613	0.1
\$8,000 under \$9,000	2,562,949	2.0	21,792,520	0.4	8,503	1,435,987	1.5	12,229,907	0.2
\$9,000 under \$10,000	2,657,214	2.1	25,217,476	0.4	9,490	1,484,115	1.6	14,091,390	0.3
\$10,000 under \$11,000	2,411,630	1.9	25,303,221	0.4	10,492	1,373,244	1.5	14,416,438	0.3
\$11,000 under \$12,000	2,471,051	1.9	28,404,839	0.5	11,495	1,327,532	1.4	15,269,172	0.3
\$12,000 under \$13,000	2,486,017	2.0	31,082,901	0.5	12,503	1,395,956	1.5	17,464,349	0.3
\$13,000 under \$14,000	2,466,393	1.9	33,323,315	0.6	13,511	1,468,840	1.6	19,843,640	0.4
\$14,000 under \$15,000	2,440,627	1.9	35,409,611	0.6	14,508	1,492,559	1.6	21,667,169	0.4
\$15,000 under \$16,000	2,588,996	2.0	40,166,936	0.7	15,514	1,709,005	1.8	26,516,775	0.5
\$16,000 under \$17,000	2,433,853	1.9	40,157,779	0.7	16,500	1,565,527	1.7	25,831,876	0.5
\$17,000 under \$18,000	2,372,806	1.9	41,494,591	0.7	17,488	1,530,705	1.6	26,778,795	0.5
\$18,000 under \$19,000	2,236,508	1.8	41,373,272	0.7	18,499	1,474,033	1.6	27,270,697	0.5
\$19,000 under \$20,000	2,151,011	1.7	41,914,755	0.7	19,486	1,432,142	1.5	27,904,163	0.5
\$20,000 under \$25,000	9,967,211	7.8	223,695,901	3.8	22,443	7,733,012	8.2	174,121,344	3.1
\$25,000 under \$30,000	8,392,769	6.6	229,838,965	3.9	27,385	7,442,202	7.9	204,260,106	3.7
\$30,000 under \$40,000	13,298,379	10.5	461,841,650	7.9	34,755	12,802,035	13.5	445,310,034	8.0
\$40,000 under \$50,000	9,870,199	7.8	441,506,290	7.5	44,731	9,741,580	10.3	435,845,734	7.8
\$50,000 under \$75,000	16,755,560	13.2	1,023,707,214	17.5	61,097	16,676,288	17.6	1,019,027,245	18.3
\$75,000 under \$100,000	7,811,626	6.1	671,217,536	11.5	85,925	7,803,396	8.3	670,502,046	12.0
\$100,000 under \$200,000	7,104,712	5.6	934,766,661	16.0	131,570	7,098,067	7.5	933,898,935	16.7
\$200,000 under \$500,000	1,876,561	1.5	542,447,737	9.3	289,065	1,875,383	2.0	542,108,270	9.7
\$500,000 under \$1,000,000	348,257	0.3	235,700,884	4.0	676,802	348,002	0.4	235,524,309	4.2
\$1,000,000 or more	205,124	0.2	653,184,370	11.2	3,184,339	204,951	0.2	652,480,456	11.7

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Percentage of		
									Total	Taxable income	Adjusted gross income less deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total.....	94,524,478	4,097,622,938	100.0	94,511,758	870,919,411	100.0	877,401,489	100.0	21.4	15.7	9,280
No adjusted gross income	-	-	-	*14	*191	(Z)	109,267	(Z)	(Z)	(Z)	22,567
\$1 under \$1,000	220,247	34,621	(Z)	221,213	4,762	(Z)	6,961	(Z)	20.1	3.7	31
\$1,000 under \$2,000	593,318	419,270	(Z)	593,318	54,658	(Z)	54,658	(Z)	13.0	6.1	92
\$2,000 under \$3,000	406,731	537,727	(Z)	406,731	77,711	(Z)	77,797	(Z)	14.5	7.7	191
\$3,000 under \$4,000	342,074	611,872	(Z)	342,074	96,068	(Z)	97,169	(Z)	15.9	8.2	284
\$4,000 under \$5,000	900,382	777,487	(Z)	900,382	116,568	(Z)	116,770	(Z)	15.0	2.8	130
\$5,000 under \$6,000	824,825	1,320,501	(Z)	826,808	203,119	(Z)	203,251	(Z)	15.4	4.5	246
\$6,000 under \$7,000	752,836	1,829,578	(Z)	752,836	268,146	(Z)	273,174	(Z)	14.9	5.6	363
\$7,000 under \$8,000	1,082,187	2,045,519	(Z)	1,082,187	308,779	(Z)	309,437	(Z)	15.1	3.8	286
\$8,000 under \$9,000	1,435,976	3,143,625	0.1	1,435,976	440,872	0.1	440,949	0.1	14.0	3.6	307
\$9,000 under \$10,000	1,484,115	4,409,639	0.1	1,484,115	640,037	0.1	640,037	0.1	14.5	4.5	431
\$10,000 under \$11,000	1,372,288	5,223,316	0.1	1,372,288	777,762	0.1	778,981	0.1	14.9	5.4	567
\$11,000 under \$12,000	1,327,524	6,043,420	0.1	1,327,524	883,150	0.1	885,049	0.1	14.6	5.8	667
\$12,000 under \$13,000	1,395,896	7,414,231	0.2	1,395,896	1,072,268	0.1	1,072,897	0.1	14.5	6.1	769
\$13,000 under \$14,000	1,468,799	8,418,987	0.2	1,468,799	1,223,875	0.1	1,224,514	0.1	14.5	6.2	834
\$14,000 under \$15,000	1,492,332	9,250,147	0.2	1,492,332	1,332,517	0.2	1,334,873	0.2	14.4	6.2	894
\$15,000 under \$16,000	1,709,002	11,790,375	0.3	1,709,002	1,694,821	0.2	1,694,987	0.2	14.4	6.4	992
\$16,000 under \$17,000	1,585,527	12,155,303	0.3	1,585,527	1,755,131	0.2	1,755,131	0.2	14.4	6.8	1,121
\$17,000 under \$18,000	1,529,802	13,124,625	0.3	1,529,802	1,900,100	0.2	1,902,373	0.2	14.5	7.1	1,243
\$18,000 under \$19,000	1,473,683	13,936,077	0.3	1,473,683	2,002,252	0.2	2,004,051	0.2	14.4	7.3	1,360
\$19,000 under \$20,000	1,432,142	14,660,216	0.4	1,432,142	2,088,094	0.2	2,088,094	0.2	14.2	7.5	1,458
\$20,000 under \$25,000	7,732,662	98,363,134	2.4	7,732,620	13,444,826	1.5	13,447,210	1.5	13.7	7.7	1,739
\$25,000 under \$30,000	7,440,776	123,824,295	3.0	7,438,753	16,915,725	1.9	16,944,557	1.9	13.7	8.3	2,277
\$30,000 under \$40,000	12,801,001	281,574,915	6.9	12,800,998	39,683,013	4.6	39,695,871	4.5	14.1	8.9	3,101
\$40,000 under \$50,000	9,740,660	289,897,706	7.1	9,738,522	43,443,906	5.0	43,463,696	5.0	15.0	10.0	4,462
\$50,000 under \$75,000	16,674,723	710,353,096	17.3	16,670,723	113,055,796	13.0	113,204,249	12.9	15.9	11.1	6,788
\$75,000 under \$100,000	7,802,392	490,975,134	12.0	7,797,863	91,570,544	10.5	91,819,100	10.5	18.7	13.7	11,767
\$100,000 under \$200,000	7,095,784	721,936,951	17.6	7,093,635	161,086,028	18.5	162,224,990	18.5	22.5	17.4	22,855
\$200,000 under \$500,000	1,874,477	463,484,850	11.3	1,873,835	128,231,249	14.7	130,273,941	14.8	28.1	24.0	69,465
\$500,000 under \$1,000,000	347,629	209,876,112	5.1	347,533	65,988,014	7.6	66,964,769	7.6	31.9	28.4	192,426
\$1,000,000 or more	204,688	590,190,213	14.4	204,627	180,559,429	20.7	182,292,689	20.8	30.9	27.9	889,445

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income.....	1,066,171	0.8	-53,860,647	(X)	-50,518	4,842	(Z)	-6,400,042	(X)
\$1 under \$1,000.....	1,814,159	1.4	1,104,288	(Z)	609	222,169	0.2	190,174	(Z)
\$1 under \$2,000.....	4,723,660	3.7	5,520,325	0.1	1,169	815,487	0.9	1,082,547	(Z)
\$1 under \$3,000.....	7,736,086	6.1	13,027,973	0.2	1,684	1,222,222	1.3	2,089,612	(Z)
\$1 under \$4,000.....	10,590,795	8.3	23,020,306	0.4	2,174	1,564,303	1.7	3,274,180	0.1
\$1 under \$5,000.....	13,349,972	10.5	35,429,722	0.6	2,654	2,464,729	2.6	7,388,888	0.1
\$1 under \$6,000.....	15,920,107	12.5	49,561,457	0.8	3,113	3,291,543	3.5	11,935,624	0.2
\$1 under \$7,000.....	18,570,408	14.6	66,774,135	1.1	3,596	4,044,449	4.3	16,806,076	0.3
\$1 under \$8,000.....	21,109,523	16.6	85,780,131	1.5	4,064	5,126,678	5.4	24,886,689	0.4
\$1 under \$9,000.....	23,672,472	18.6	107,572,651	1.8	4,544	6,562,665	6.9	37,116,596	0.7
\$1 under \$10,000.....	26,329,686	20.7	132,790,128	2.2	5,043	8,046,780	8.5	51,207,986	0.9
\$1 under \$11,000.....	28,741,316	22.6	158,093,349	2.7	5,501	9,420,024	10.0	65,624,423	1.2
\$1 under \$12,000.....	31,212,367	24.6	186,498,187	3.2	5,975	10,747,556	11.4	80,893,596	1.4
\$1 under \$13,000.....	33,698,383	26.5	217,581,089	3.7	6,457	12,143,512	12.8	98,357,944	1.8
\$1 under \$14,000.....	36,164,776	28.5	250,904,403	4.2	6,938	13,612,352	14.4	118,201,584	2.1
\$1 under \$15,000.....	38,605,403	30.4	286,314,015	4.8	7,416	15,104,911	16.0	139,868,754	2.5
\$1 under \$16,000.....	41,194,399	32.4	326,480,951	5.5	7,925	16,813,916	17.8	166,385,529	3.0
\$1 under \$17,000.....	43,628,252	34.3	366,638,730	6.2	8,404	18,379,443	19.4	192,217,405	3.4
\$1 under \$18,000.....	46,001,058	36.2	408,133,321	6.9	8,872	19,910,148	21.1	218,996,199	3.9
\$1 under \$19,000.....	48,237,566	38.0	449,506,593	7.6	9,319	21,384,180	22.6	246,266,897	4.4
\$1 under \$20,000.....	50,388,577	39.7	491,421,348	8.3	9,753	22,816,322	24.1	274,171,059	4.9
\$1 under \$25,000.....	60,355,787	47.5	715,117,248	12.1	11,848	30,549,334	32.3	448,292,403	8.0
\$1 under \$30,000.....	68,748,556	54.1	944,956,213	16.0	13,745	37,991,536	40.2	652,552,509	11.7
\$1 under \$40,000.....	82,036,935	64.6	1,406,797,864	23.8	17,148	50,793,571	53.7	1,097,862,543	19.6
\$1 under \$50,000.....	91,907,134	72.3	1,848,304,153	31.3	20,111	60,535,151	64.0	1,533,708,276	27.5
\$1 under \$75,000.....	108,662,694	85.5	2,872,011,368	48.6	26,431	77,211,439	81.7	2,552,735,522	45.7
\$1 under \$100,000.....	116,474,320	91.7	3,543,228,903	60.0	30,421	85,014,835	89.9	3,223,237,568	57.7
\$1 under \$200,000.....	123,579,032	97.2	4,477,995,564	75.8	36,236	92,112,902	97.4	4,157,136,502	74.4
\$1 under \$500,000.....	125,455,593	98.7	5,020,443,302	85.0	40,018	93,988,284	99.4	4,699,244,772	84.1
\$1 under \$1,000,000.....	125,803,850	99.0	5,256,144,186	88.9	41,780	94,336,287	99.8	4,934,769,081	88.3
\$1 or more.....	126,008,974	99.2	5,909,328,556	100.0	46,896	94,541,238	100.0	5,587,249,537	100.0
All returns.....	127,075,145	100.0	5,855,467,909	99.1	46,079	94,546,080	100.0	5,580,849,494	99.9

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns												
	Taxable income			Income tax after credits			Total income tax						
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Percentage of	Adjusted gross income less deficit	Average income tax (dollars)		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)		
Accumulated from Smallest Size of Adjusted Gross Income													
No adjusted gross income	-	-	-	*14	*191	(Z)	109,267	(Z)	(X)	(X)	22,567		
\$1 under \$1,000	220,247	34,621	(Z)	221,213	4,762	(Z)	6,961	(Z)	20.1	3.7	31		
\$1 under \$2,000	813,565	453,890	(Z)	814,531	59,421	(Z)	61,619	(Z)	13.6	5.7	76		
\$1 under \$3,000	1,220,296	991,617	(Z)	1,221,262	137,131	(Z)	139,416	(Z)	14.1	6.7	114		
\$1 under \$4,000	1,562,370	1,603,489	(Z)	1,563,336	233,199	(Z)	236,585	(Z)	14.8	7.2	151		
\$1 under \$5,000	2,462,752	2,380,976	0.1	2,463,718	349,767	(Z)	353,355	(Z)	14.8	4.8	143		
\$1 under \$6,000	3,287,577	3,701,477	0.1	3,290,526	552,886	0.1	556,605	0.1	15.0	4.7	169		
\$1 under \$7,000	4,040,413	5,531,055	0.1	4,043,362	821,032	0.1	829,779	0.1	15.0	4.9	205		
\$1 under \$8,000	5,122,601	7,576,574	0.2	5,125,549	1,129,810	0.1	1,139,215	0.1	15.0	4.6	222		
\$1 under \$9,000	6,558,577	10,720,199	0.3	6,561,526	1,570,683	0.2	1,580,164	0.2	14.7	4.3	241		
\$1 under \$10,000	8,042,692	15,129,837	0.4	8,045,641	2,210,719	0.3	2,220,201	0.3	14.7	4.3	276		
\$1 under \$11,000	9,414,980	20,353,154	0.5	9,417,929	2,988,481	0.3	2,999,182	0.3	14.7	4.6	318		
\$1 under \$12,000	10,742,504	26,396,573	0.6	10,745,453	3,871,631	0.4	3,884,231	0.4	14.7	4.8	361		
\$1 under \$13,000	12,138,401	33,810,804	0.8	12,141,349	4,943,899	0.6	4,957,128	0.6	14.7	5.0	408		
\$1 under \$14,000	13,607,199	42,229,790	1.0	13,610,148	6,167,774	0.7	6,181,642	0.7	14.6	5.2	454		
\$1 under \$15,000	15,099,531	51,479,937	1.3	15,102,479	7,500,291	0.9	7,516,516	0.9	14.6	5.4	498		
\$1 under \$16,000	16,808,532	63,270,313	1.5	16,811,481	9,195,112	1.1	9,211,503	1.0	14.6	5.5	548		
\$1 under \$17,000	18,374,059	75,425,616	1.8	18,377,008	10,950,243	1.3	10,966,634	1.2	14.5	5.7	597		
\$1 under \$18,000	19,903,861	88,550,240	2.2	19,906,810	12,850,343	1.5	12,869,007	1.5	14.5	5.9	646		
\$1 under \$19,000	21,377,544	102,486,318	2.5	21,380,493	14,852,595	1.7	14,873,058	1.7	14.5	6.0	696		
\$1 under \$20,000	22,809,686	117,146,533	2.9	22,812,634	16,940,689	1.9	16,961,152	1.9	14.5	6.2	743		
\$1 under \$25,000	30,542,348	215,509,667	5.3	30,545,255	30,385,515	3.5	30,408,361	3.5	14.1	6.8	995		
\$1 under \$30,000	37,983,124	339,333,962	8.3	37,984,008	47,301,240	5.4	47,352,918	5.4	14.0	7.3	1,246		
\$1 under \$40,000	50,784,125	620,908,876	15.2	50,785,006	86,984,253	10.0	87,048,789	9.9	14.0	7.9	1,714		
\$1 under \$50,000	60,524,785	910,806,582	22.2	60,523,528	130,428,159	15.0	130,512,485	14.9	14.3	8.5	2,156		
\$1 under \$75,000	77,199,508	1,621,159,678	39.6	77,194,252	243,483,955	28.0	243,716,734	27.8	15.0	9.5	3,156		
\$1 under \$100,000	85,001,900	2,112,134,812	51.5	84,992,114	335,054,500	38.5	335,535,833	38.2	15.9	10.4	3,947		
\$1 under \$200,000	92,097,684	2,834,071,763	69.2	92,085,749	496,140,527	57.0	497,760,824	56.7	17.6	12.0	5,404		
\$1 under \$500,000	93,972,161	3,297,556,614	80.5	93,959,584	624,371,777	71.7	628,034,764	71.6	19.0	13.4	6,682		
\$1 under \$1,000,000	94,319,790	3,507,432,726	85.6	94,307,117	690,359,791	79.3	694,999,533	79.2	19.8	14.1	7,367		
\$1 or more	94,524,478	4,097,622,938	100.0	94,511,744	870,919,220	100.0	877,292,222	100.0	21.4	15.7	9,279		
All returns	94,524,478	4,097,622,938	100.0	94,511,758	870,919,411	100.0	877,401,489	100.0	21.4	15.7	9,280		

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Average (dollars)	Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Accumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	205,124	0.2	653,184,370	11.1	3,184,339	204,951	0.2	652,480,456	11.7
\$500,000 or more	553,381	0.4	888,885,255	15.0	1,606,281	552,954	0.6	888,004,765	15.9
\$200,000 or more	2,429,942	1.9	1,431,332,992	24.2	589,040	2,428,337	2.6	1,430,113,034	25.6
\$100,000 or more	9,534,654	7.5	2,366,099,653	40.0	248,158	9,526,404	10.1	2,364,011,969	42.3
\$75,000 or more	17,346,280	13.7	3,037,317,189	51.4	175,999	17,329,799	18.3	3,034,514,015	54.3
\$50,000 or more	34,101,840	26.8	4,061,024,403	68.7	119,085	34,006,088	36.0	4,053,541,260	72.5
\$40,000 or more	43,972,039	34.6	4,502,530,693	76.2	102,395	43,747,667	46.3	4,489,386,994	80.4
\$30,000 or more	57,260,418	45.1	4,964,372,343	84.0	86,698	56,549,702	59.8	4,934,697,027	88.3
\$25,000 or more	65,653,186	51.7	5,194,211,308	87.9	79,116	63,991,904	67.7	5,138,957,134	92.0
\$20,000 or more	75,620,397	59.5	5,417,907,209	91.7	71,646	71,724,916	75.9	5,313,078,477	95.1
\$19,000 or more	77,771,408	61.2	5,459,821,963	92.4	70,203	73,157,058	77.4	5,340,982,640	95.6
\$18,000 or more	80,007,916	63.0	5,501,195,236	93.1	68,758	74,631,090	78.9	5,368,253,337	96.1
\$17,000 or more	82,380,722	64.8	5,542,689,827	93.8	67,281	76,161,796	80.6	5,395,032,132	96.6
\$16,000 or more	84,814,575	66.7	5,582,847,606	94.5	65,824	77,727,323	82.2	5,420,864,008	97.0
\$15,000 or more	87,403,571	68.8	5,623,014,542	95.2	64,334	79,436,327	84.0	5,447,380,783	97.5
\$14,000 or more	89,844,198	70.7	5,658,424,153	95.8	62,980	80,928,887	85.6	5,469,047,952	97.9
\$13,000 or more	92,310,591	72.6	5,691,747,468	96.3	61,659	82,397,726	87.2	5,488,891,593	98.2
\$12,000 or more	94,796,607	74.6	5,722,830,369	96.8	60,370	83,793,682	88.6	5,506,355,941	98.6
\$11,000 or more	97,267,658	76.5	5,751,235,208	97.3	59,128	85,121,214	90.0	5,521,625,113	98.8
\$10,000 or more	99,679,288	78.4	5,776,538,429	97.8	57,951	86,494,458	91.5	5,536,041,551	99.1
\$9,000 or more	102,336,502	80.5	5,801,755,905	98.2	56,693	87,978,573	93.1	5,550,132,941	99.3
\$8,000 or more	104,899,451	82.5	5,823,548,426	98.5	55,516	89,414,561	94.6	5,562,362,848	99.6
\$7,000 or more	107,438,566	84.5	5,842,554,422	98.9	54,380	90,496,789	95.7	5,570,443,461	99.7
\$6,000 or more	110,088,867	86.6	5,859,767,099	99.2	53,228	91,249,696	96.5	5,575,313,913	99.8
\$5,000 or more	112,659,002	88.7	5,873,898,835	99.4	52,139	92,076,509	97.4	5,579,860,649	99.9
\$4,000 or more	115,418,179	90.8	5,886,308,251	99.6	51,000	92,976,936	98.3	5,583,975,357	99.9
\$3,000 or more	118,272,888	93.1	5,896,300,583	99.8	49,853	93,319,016	98.7	5,585,159,925	100.0
\$2,000 or more	121,285,314	95.4	5,903,808,232	99.9	48,677	93,725,751	99.1	5,586,166,990	100.0
\$1,000 or more	124,194,815	97.7	5,908,224,268	100.0	47,572	94,319,069	99.8	5,587,059,363	100.0
\$1 or more	126,008,974	99.2	5,909,328,556	100.0	46,896	94,541,238	100.0	5,587,249,537	100.0
All returns.....	127,075,145	100.0	5,855,467,909	99.1	46,079	94,546,080	100.0	5,580,849,494	99.9

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income						Income tax after credits				Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of taxable income	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)			
Accumulated from Largest Size of Adjusted Gross Income														
\$1,000,000 or more	204,688	590,190,213	14.4	204,627	180,559,429	20.7	182,292,689	20.8	30.9	27.9	889,445			
\$500,000 or more	552,317	800,066,325	19.5	552,160	246,547,444	28.3	249,257,458	28.4	31.2	28.1	450,774			
\$200,000 or more	2,426,794	1,263,551,175	30.8	2,425,995	374,778,693	43.0	379,531,398	43.3	30.0	26.5	156,293			
\$100,000 or more	9,522,578	1,995,488,126	48.5	9,519,630	535,864,721	61.5	541,756,389	61.7	27.3	22.9	56,869			
\$75,000 or more	17,324,970	2,476,463,260	60.4	17,317,493	627,435,265	72.0	633,575,488	72.2	25.6	20.9	36,560			
\$50,000 or more	33,999,692	3,186,816,357	77.8	33,988,216	740,491,061	85.0	746,779,737	85.1	23.4	18.4	21,960			
\$40,000 or more	43,740,353	3,476,714,062	84.8	43,726,738	783,934,967	90.0	790,243,433	90.1	22.7	17.6	18,064			
\$30,000 or more	56,541,354	3,758,288,977	91.7	56,527,737	823,617,981	94.6	829,939,304	94.6	22.1	16.8	14,676			
\$25,000 or more	63,982,130	3,882,113,272	94.7	63,966,489	840,533,705	96.5	846,883,861	96.5	21.8	16.5	13,234			
\$20,000 or more	71,714,792	3,980,476,405	97.1	71,699,110	853,978,531	98.1	860,331,070	98.1	21.6	16.2	11,995			
\$19,000 or more	73,146,934	3,995,136,621	97.5	73,131,252	856,066,625	98.3	862,419,164	98.3	21.6	16.1	11,789			
\$18,000 or more	74,620,617	4,009,072,698	97.8	74,604,935	858,068,877	98.5	864,423,215	98.5	21.6	16.1	11,583			
\$17,000 or more	76,150,418	4,022,197,323	98.2	76,134,736	859,968,977	98.7	866,325,568	98.7	21.5	16.1	11,375			
\$16,000 or more	77,715,945	4,034,352,626	98.5	77,700,263	861,724,108	98.9	868,080,719	98.9	21.5	16.0	11,168			
\$15,000 or more	79,424,947	4,046,143,001	98.7	79,409,265	863,418,929	99.1	869,775,706	99.1	21.5	16.0	10,949			
\$14,000 or more	80,917,279	4,055,393,148	99.0	80,901,596	864,751,446	99.3	871,110,580	99.3	21.5	15.9	10,764			
\$13,000 or more	82,386,077	4,063,812,135	99.2	82,370,395	865,975,321	99.4	872,335,094	99.4	21.5	15.9	10,587			
\$12,000 or more	83,781,973	4,071,226,365	99.4	83,766,291	867,047,589	99.6	873,407,991	99.6	21.5	15.9	10,423			
\$11,000 or more	85,109,497	4,077,269,785	99.5	85,093,815	867,930,739	99.7	874,293,040	99.7	21.4	15.8	10,271			
\$10,000 or more	86,481,786	4,082,493,101	99.6	86,466,104	868,708,501	99.7	875,072,021	99.7	21.4	15.8	10,117			
\$9,000 or more	87,965,901	4,086,902,740	99.7	87,950,218	869,348,538	99.8	875,712,058	99.8	21.4	15.8	9,954			
\$8,000 or more	89,401,877	4,090,046,365	99.8	89,386,195	869,789,410	99.9	876,153,007	99.9	21.4	15.8	9,799			
\$7,000 or more	90,484,064	4,092,091,884	99.9	90,468,382	870,098,189	99.9	876,462,443	99.9	21.4	15.7	9,685			
\$6,000 or more	91,236,900	4,093,921,451	99.9	91,221,218	870,366,335	99.9	876,735,616	99.9	21.4	15.7	9,608			
\$5,000 or more	92,061,726	4,095,241,963	99.9	92,048,026	870,569,453	100.0	876,938,867	99.9	21.4	15.7	9,524			
\$4,000 or more	92,962,107	4,096,019,450	100.0	92,948,408	870,686,022	100.0	877,055,637	100.0	21.4	15.7	9,433			
\$3,000 or more	93,304,182	4,096,631,321	100.0	93,290,482	870,782,089	100.0	877,152,806	100.0	21.4	15.7	9,400			
\$2,000 or more	93,710,913	4,097,169,048	100.0	93,697,213	870,859,800	100.0	877,230,603	100.0	21.4	15.7	9,360			
\$1,000 or more	94,304,230	4,097,588,318	100.0	94,290,531	870,914,458	100.0	877,285,261	100.0	21.4	15.7	9,301			
\$1 or more	94,524,478	4,097,622,938	100.0	94,511,744	870,919,220	100.0	877,292,222	100.0	21.4	15.7	9,279			
All returns	94,524,478	4,097,622,938	100.0	94,511,758	870,919,411	100.0	877,401,489	100.0	21.4	15.7	9,280			

X Percentage not computed

Z Less than 0.05 percent.

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total.....	127,075,145	5,855,467,909	669,241,317	40,244,305	741,376,847	85,755,366	463,960,491	102,845,571	4,136,119,714	94,511,758	870,919,411	94,546,080	877,401,489
No adjusted gross income	1,066,171	-53,860,647	5,769,094	-	-	-	-	-	-	*13	*191	4,842	109,267
\$1 under \$5,000	13,349,971	35,429,722	25,216,000	181,984	2,059,633	13,166,081	46,712,641	2,477,551	2,389,775	2,463,718	349,767	2,464,729	353,355
\$5,000 under \$10,000	12,979,714	97,360,406	46,581,699	449,351	5,909,706	12,530,364	63,457,171	6,166,011	13,230,063	5,581,923	1,860,952	5,582,051	1,866,846
\$10,000 under \$15,000	12,275,717	153,523,887	55,442,156	828,262	8,805,912	11,447,455	62,495,642	8,510,541	39,393,384	7,056,839	5,289,572	7,058,131	5,296,315
\$15,000 under \$20,000	11,783,174	205,107,333	59,201,363	1,220,145	13,265,694	10,561,014	59,840,123	10,672,923	77,267,830	7,710,155	9,440,398	7,711,411	9,444,636
\$20,000 under \$25,000	9,967,211	223,695,901	51,322,673	1,504,577	15,865,714	8,462,634	48,099,001	9,659,615	109,880,452	7,732,620	13,444,826	7,733,012	13,447,210
\$25,000 under \$30,000	8,392,769	229,838,965	44,374,124	1,738,793	18,625,692	6,651,961	37,596,537	8,268,013	130,116,151	7,438,753	16,915,725	7,442,202	16,944,557
\$30,000 under \$40,000	13,288,379	461,841,650	75,775,443	4,233,200	48,169,263	9,052,133	53,751,927	13,200,203	284,989,844	12,800,998	39,683,013	12,802,035	39,695,871
\$40,000 under \$50,000	9,870,199	441,506,289	63,231,006	4,285,183	52,275,804	5,585,017	35,398,971	9,837,453	290,993,509	9,738,522	43,443,906	9,741,580	43,463,696
\$50,000 under \$75,000	16,755,560	1,023,707,214	120,799,473	10,741,308	152,365,377	6,014,252	40,380,639	16,721,855	711,037,056	16,670,723	113,055,796	16,676,288	113,204,249
\$75,000 under \$100,000	7,811,626	671,217,536	60,513,803	6,373,141	109,484,166	1,438,485	10,187,972	7,807,547	491,122,090	7,797,862	91,570,544	7,803,395	91,819,100
\$100,000 under \$200,000	7,104,712	934,766,661	55,552,886	6,435,275	152,802,468	669,290	4,828,355	7,096,683	721,988,211	7,093,635	161,086,028	7,098,067	162,224,980
\$200,000 under \$500,000	1,876,561	542,447,737	5,461,597	1,750,664	72,773,885	125,744	879,032	1,874,755	463,540,868	1,873,835	128,231,249	1,875,383	130,273,941
\$500,000 under \$1,000,000	348,256	235,700,884	-	315,694	25,712,309	32,562	226,622	347,693	209,906,906	347,533	65,988,014	348,002	66,964,769
\$1,000,000 or more.....	205,124	653,184,370	-	186,729	63,260,224	18,375	125,857	204,728	590,263,576	204,627	180,559,429	204,951	182,292,689
Taxable returns, total.....	94,546,080	5,580,849,494	488,641,708	37,532,174	692,819,118	56,999,765	309,053,137	94,524,478	4,097,622,938	94,511,758	870,919,411	94,546,080	877,401,489
No adjusted gross income	4,842	-6,400,042	33,585	-	-	-	-	-	-	*13	*191	4,842	109,267
\$1 under \$5,000	2,464,729	7,388,888	11,221	6,616	7,857	2,456,205	5,003,866	2,462,752	2,380,976	2,463,718	349,767	2,464,729	353,355
\$5,000 under \$10,000	5,582,051	43,819,098	7,571,642	55,538	265,191	5,525,513	23,254,190	5,579,940	12,748,862	5,581,923	1,860,952	5,582,051	1,866,846
\$10,000 under \$15,000	7,058,131	88,660,768	18,678,531	387,336	2,679,914	6,670,796	30,969,375	7,056,839	36,350,100	7,056,839	5,289,572	7,058,131	5,296,315
\$15,000 under \$20,000	7,711,411	134,302,305	26,316,692	708,731	5,671,760	7,000,666	36,669,208	7,710,155	65,666,596	7,710,155	9,440,398	7,711,411	9,444,636
\$20,000 under \$25,000	7,733,012	174,121,344	30,092,976	1,109,800	9,860,229	6,623,212	35,806,898	7,732,662	98,363,134	7,732,620	13,444,826	7,733,012	13,447,210
\$25,000 under \$30,000	7,442,202	204,260,106	33,554,047	1,465,010	13,982,230	5,975,177	32,911,933	7,440,776	123,824,295	7,438,753	16,915,725	7,442,202	16,944,557
\$30,000 under \$40,000	12,802,035	445,310,034	69,478,002	3,918,414	41,733,294	8,880,575	52,534,650	12,801,001	281,574,914	12,800,998	39,683,013	12,802,035	39,695,871
\$40,000 under \$50,000	9,741,580	435,845,734	61,543,283	4,171,472	49,116,304	5,570,108	35,290,230	9,740,660	289,897,706	9,738,522	43,443,906	9,741,580	43,463,696
\$50,000 under \$75,000	16,676,288	1,019,027,245	119,968,586	10,664,077	148,375,252	6,012,211	40,365,928	16,674,723	710,353,096	16,670,723	113,055,796	16,676,288	113,204,249
\$75,000 under \$100,000	7,803,395	670,502,046	60,424,489	6,364,916	108,940,767	1,438,479	10,187,929	7,802,392	490,975,134	7,797,862	91,570,544	7,803,395	91,819,100
\$100,000 under \$200,000	7,098,067	933,898,935	55,509,669	6,428,702	151,807,945	669,218	4,827,882	7,095,784	721,936,951	7,093,635	161,086,028	7,098,067	162,224,990
\$200,000 under \$500,000	1,875,383	542,108,270	5,458,985	1,749,543	72,374,231	125,688	878,698	1,874,477	463,484,850	1,873,835	128,231,249	1,875,383	130,273,941
\$500,000 under \$1,000,000	348,002	235,524,309	-	315,456	25,506,367	32,547	226,521	347,629	209,876,112	347,533	65,988,014	348,002	66,964,769
\$1,000,000 or more	204,951	652,480,456	-	186,563	62,497,778	18,369	125,830	204,688	590,190,213	204,627	180,559,429	204,951	182,292,689
Nontaxable returns, total.....	32,529,065	274,616,415	180,599,609	2,712,131	48,557,729	28,755,602	154,907,354	8,321,093	38,496,776	-	-	-	-

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly											
	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax			
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total.....	49,900,030	3,907,553,473	408,134,064	26,166,082	542,460,687	23,309,389	176,156,936	44,586,686	2,852,287,794	42,282,772	624,672,098	42,299,155
No adjusted gross income	424,558	-34,577,247	3,714,160	-	-	-	-	-	-	-	-	-
\$1 under \$5,000	663,328	1,908,598	4,908,109	62,007	969,721	601,322	4,632,287	-	-	-	-	-
\$5,000 under \$10,000	1,347,468	10,546,758	10,482,533	86,091	1,274,593	1,261,377	9,732,336	-	-	-	-	-
\$10,000 under \$15,000	2,040,961	25,959,493	15,577,873	207,705	2,762,630	1,833,256	14,231,662	-	-	-	-	-
\$15,000 under \$20,000	2,769,931	48,345,174	21,551,208	405,539	5,154,644	2,364,392	18,347,467	-	-	-	-	-
\$20,000 under \$25,000	2,696,349	60,633,849	21,591,419	481,842	6,172,789	2,214,506	16,906,984	-	-	-	-	-
\$25,000 under \$30,000	2,525,902	69,295,215	21,328,663	543,325	7,149,945	1,982,577	14,843,691	-	-	-	-	-
\$30,000 under \$40,000	5,341,488	187,072,682	45,235,946	1,628,744	21,217,159	3,712,743	27,714,601	-	-	-	-	-
\$40,000 under \$50,000	5,388,249	242,072,670	46,310,287	2,200,643	28,246,925	3,187,606	23,561,189	-	-	-	-	-
\$50,000 under \$75,000	12,041,799	742,621,649	103,773,946	7,738,224	110,997,626	4,303,574	32,072,526	-	-	-	-	-
\$75,000 under \$100,000	6,479,868	557,388,605	55,735,168	5,327,751	92,216,531	1,152,117	8,765,867	-	-	-	-	-
\$100,000 under \$200,000	6,108,932	802,079,421	52,563,093	5,549,707	131,818,463	96,370	4,303,858	-	-	-	-	-
\$200,000 under \$500,000	1,607,026	463,266,491	5,361,660	1,510,656	62,275,218	96,370	7,412,267	-	-	-	-	-
\$500,000 under \$1,000,000	293,824	198,867,892	-	267,924	21,583,976	25,900	195,478	-	-	-	-	-
\$1,000,000 or more	170,349	532,072,221	-	155,925	50,620,467	14,424	107,723	-	-	-	-	-
Taxable returns, total.....	42,299,155	3,818,675,802	334,978,564	24,767,947	516,402,785	17,527,843	132,645,307	42,288,914	2,839,980,809	42,282,772	624,672,098	42,299,155
No adjusted gross income	3,364	-4,751,713	28,248	-	-	-	-	-	-	-	-	-
\$1 under \$5,000	*1,022	*605	11,444	45	608	976	8,667	-	-	-	-	-
\$5,000 under \$10,000	*2,061	*10,759	11,444	50	433	2,011	16,164	-	-	-	-	-
\$10,000 under \$15,000	334,121	4,721,928	1,837,432	17,267	154,861	316,854	2,441,922	-	-	-	-	-
\$15,000 under \$20,000	1,514,344	26,506,766	8,527,523	140,976	1,407,171	1,373,368	11,166,433	-	-	-	-	-
\$20,000 under \$25,000	1,692,967	38,171,884	10,259,085	260,886	2,825,290	1,432,082	11,261,524	-	-	-	-	-
\$25,000 under \$30,000	1,893,838	52,252,429	13,359,086	367,635	4,216,185	1,526,203	11,554,620	-	-	-	-	-
\$30,000 under \$40,000	4,946,498	173,603,580	39,649,151	1,392,309	16,964,984	3,554,189	26,572,286	-	-	-	-	-
\$40,000 under \$50,000	5,282,813	237,437,039	44,757,652	2,110,116	26,035,403	3,172,697	23,452,448	-	-	-	-	-
\$50,000 under \$75,000	11,979,507	738,945,791	103,005,870	7,677,974	108,203,420	4,301,533	32,057,814	-	-	-	-	-
\$75,000 under \$100,000	6,473,725	556,867,180	55,652,194	5,321,614	91,843,104	1,152,111	8,765,824	-	-	-	-	-
\$100,000 under \$200,000	6,104,741	801,559,592	52,525,731	5,545,570	131,246,142	559,171	4,303,466	-	-	-	-	-
\$200,000 under \$500,000	1,606,269	463,049,078	5,359,190	1,509,931	62,011,458	96,338	741,034	-	-	-	-	-
\$500,000 under \$1,000,000	293,649	198,745,607	-	267,761	21,444,944	25,888	195,391	-	-	-	-	-
\$1,000,000 or more	170,236	531,555,277	-	155,813	50,048,781	14,423	107,716	-	-	-	-	-
Non-taxable returns, total.....	7,600,875	88,877,672	73,155,500	1,398,135	26,057,902	5,781,546	43,511,629	2,277,772	12,306,985	-	-	-

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses												Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns		Amount
	(27)	(28)	(29)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(36)	(37)	(38) (39)
All returns, total.....	20,247,998	539,079,067	130,196,651	3,867,629	54,631,685	16,251,596	99,986,555	14,138,160	292,762,299	9,282,548	49,041,645	9,291,347	49,431,133	
No adjusted gross income.....	119,471	-5,588,820	761,318	-	-	-	-	-	-	-	-	277	6,016	
\$1 under \$5,000.....	1,279,968	3,764,168	8,237,796	28,463	326,491	1,249,599	7,580,936	*2,873	*1,206	*2,873	*172	*2,873	*172	
\$5,000 under \$10,000.....	2,730,705	20,899,805	18,057,649	56,588	487,327	2,674,138	18,624,122	138,243	210,208	117,450	28,115	117,494	28,788	
\$10,000 under \$15,000.....	3,313,886	41,625,259	21,892,947	105,560	876,625	3,208,326	19,894,073	1,482,097	3,314,680	448,009	261,376	448,009	261,755	
\$15,000 under \$20,000.....	3,134,603	54,669,980	21,350,244	221,579	1,991,667	2,911,010	18,130,613	2,892,093	13,792,680	562,742	559,174	563,092	560,707	
\$20,000 under \$25,000.....	2,461,267	55,046,216	16,191,635	279,793	2,715,724	2,181,474	13,307,378	2,434,264	22,906,555	1,307,819	1,486,185	1,307,819	1,486,185	
\$25,000 under \$30,000.....	1,774,329	48,526,504	11,450,124	356,760	3,452,543	1,415,534	8,489,299	1,764,243	25,200,010	1,484,289	2,539,984	1,487,608	2,542,889	
\$30,000 under \$40,000.....	2,351,328	81,102,299	14,555,983	830,192	8,672,045	1,518,091	9,241,461	2,344,534	48,717,374	2,296,455	6,180,526	2,296,455	6,185,641	
\$40,000 under \$50,000.....	1,309,832	58,144,835	7,952,040	651,421	7,767,056	668,411	4,065,579	1,308,562	38,362,455	1,296,536	5,421,939	1,299,429	5,433,181	
\$50,000 under \$75,000.....	1,193,006	70,678,115	6,954,570	842,993	12,102,925	350,014	2,145,412	1,191,917	49,487,351	1,187,915	8,532,002	1,188,917	8,567,201	
\$75,000 under \$100,000.....	305,923	25,964,913	1,772,996	244,110	4,585,382	61,813	383,547	305,905	19,226,256	305,519	3,963,521	305,862	3,998,146	
\$100,000 under \$200,000.....	199,790	26,457,998	975,752	182,212	4,695,344	17,432	93,462	199,701	20,710,900	199,313	5,013,223	199,757	5,089,734	
\$200,000 under \$500,000.....	54,772	16,243,911	43,596	50,255	2,252,562	4,364	22,899	54,658	13,933,886	54,580	4,023,822	54,680	4,132,609	
\$500,000 under \$1,000,000.....	11,307	7,622,005	-	10,626	797,788	679	3,929	11,287	6,827,461	11,282	2,210,147	11,283	2,237,270	
\$1,000,000 or more.....	7,809	33,921,878	-	7,078	3,908,206	711	3,846	7,783	30,071,266	7,766	8,821,457	7,791	8,900,838	
Taxable returns, total.....	9,291,347	403,955,508	51,486,781	3,321,308	47,976,100	5,960,462	35,135,532	9,288,312	270,283,831	9,282,548	49,041,645	9,291,347	49,431,133	
No adjusted gross income.....	277	-814,387	1,848	-	-	-	-	-	-	-	-	277	6,016	
\$1 under \$5,000.....	*2,873	*9,927	5,244	-	-	966	3,478	*2,873	*1,206	*2,873	*172	*2,873	*172	
\$5,000 under \$10,000.....	117,494	976,513	330,638	7,925	27,524	109,570	422,684	117,450	198,026	117,450	28,115	117,494	28,788	
\$10,000 under \$15,000.....	448,009	5,786,384	1,621,110	33,901	167,442	414,109	2,168,481	448,009	1,831,351	448,009	261,376	448,009	261,755	
\$15,000 under \$20,000.....	563,092	9,939,192	2,583,739	70,694	385,646	490,393	2,783,371	562,742	4,206,669	562,742	559,174	563,092	560,707	
\$20,000 under \$25,000.....	1,307,819	29,685,820	6,664,759	159,369	1,325,732	1,148,450	6,763,818	1,307,819	14,911,510	1,307,819	1,486,185	1,307,819	1,486,185	
\$25,000 under \$30,000.....	1,487,608	40,858,146	8,741,133	288,485	2,594,356	1,197,108	7,102,291	1,486,304	22,426,316	1,484,289	2,539,984	1,487,608	2,542,889	
\$30,000 under \$40,000.....	2,296,455	79,280,720	13,967,559	786,944	7,907,439	1,506,466	9,172,835	2,296,455	48,232,887	2,296,455	6,180,526	2,296,455	6,185,641	
\$40,000 under \$50,000.....	1,299,429	57,697,831	7,852,106	641,018	7,487,652	658,411	4,065,579	1,298,518	38,293,663	1,296,536	5,421,939	1,299,429	5,433,181	
\$50,000 under \$75,000.....	1,188,917	70,442,284	6,927,236	838,903	11,933,780	350,014	2,145,412	1,188,906	49,445,367	1,187,915	8,532,002	1,188,917	8,567,201	
\$75,000 under \$100,000.....	305,862	25,959,749	1,772,225	244,049	4,577,989	61,813	383,547	305,862	19,225,989	305,519	3,963,521	305,862	3,998,146	
\$100,000 under \$200,000.....	199,757	26,453,117	975,640	182,186	4,691,274	17,424	93,424	199,685	20,708,623	199,313	5,013,223	199,757	5,089,734	
\$200,000 under \$500,000.....	54,680	16,216,645	43,544	50,176	2,225,918	4,352	22,850	54,632	13,926,719	54,580	4,023,822	54,680	4,132,609	
\$500,000 under \$1,000,000.....	11,283	7,606,027	-	10,604	777,305	678	3,923	11,282	6,825,056	11,282	2,210,147	11,283	2,237,270	
\$1,000,000 or more.....	7,791	33,875,539	-	7,063	3,874,043	709	3,838	7,776	30,050,449	7,766	8,821,457	7,791	8,900,838	
Nontaxable returns, total.....	10,956,651	135,123,558	78,709,870	546,321	6,655,585	10,291,134	64,851,024	4,849,848	22,478,467	-	-	-	-	

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons										Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Amount
	(40)	(41)	(42)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(52)
All returns, total.....	56,927,117	1,408,835,369	130,910,602	10,210,594	144,284,475	46,194,381	187,818,999	44,140,725	991,069,621	42,946,437	197,205,668	198,422,237
No adjusted gross income	522,142	-13,694,580	1,293,616	-	-	-	-	-	-	-	-	15,213
\$1 under \$5,000	11,406,675	29,756,956	12,070,096	91,514	763,420	11,315,160	34,499,418	2,474,678	2,388,568	2,459,878	348,802	352,037
\$5,000 under \$10,000	8,901,541	65,913,843	18,041,518	306,692	4,147,786	8,594,849	37,080,713	6,027,768	13,019,855	5,462,490	1,831,311	1,831,442
\$10,000 under \$15,000	6,920,870	85,939,135	17,971,336	514,998	5,167,557	6,405,873	28,369,907	6,680,303	35,770,759	6,275,037	4,984,191	4,987,396
\$15,000 under \$20,000	5,878,639	102,092,178	16,299,910	593,027	6,119,384	5,285,612	23,362,043	5,788,844	57,172,265	5,633,072	8,104,591	8,107,112
\$20,000 under \$25,000	4,809,595	108,015,836	13,539,618	742,941	6,977,201	4,066,654	17,884,639	4,767,239	69,942,977	4,732,295	10,114,698	10,114,698
\$25,000 under \$30,000	4,092,538	112,017,246	11,595,337	838,689	8,023,204	3,253,849	14,263,547	4,070,820	78,308,293	4,060,756	11,473,887	11,474,409
\$30,000 under \$40,000	5,595,563	193,666,670	15,983,515	1,774,265	18,280,059	3,821,298	16,795,865	5,563,464	142,974,236	5,558,112	22,187,432	22,188,314
\$40,000 under \$50,000	3,172,118	141,288,784	8,968,680	1,433,119	16,261,823	1,739,000	7,772,203	3,160,290	108,441,799	3,159,337	19,620,701	19,624,833
\$50,000 under \$75,000	3,520,755	210,407,451	10,070,958	2,160,091	29,264,826	1,360,664	6,162,701	3,506,796	165,226,004	3,506,399	33,911,276	33,946,294
\$75,000 under \$100,000	1,025,836	87,864,017	3,005,639	801,280	12,682,253	224,556	1,038,558	1,024,473	71,157,901	1,023,291	16,152,434	16,172,656
\$100,000 under \$200,000	795,980	106,229,242	2,014,040	703,356	16,288,661	92,634	431,035	792,036	87,617,365	792,012	21,741,955	22,014,249
\$200,000 under \$500,000	214,763	62,937,335	56,340	189,753	8,246,105	25,010	114,867	214,093	54,563,312	213,995	15,431,455	15,851,808
\$500,000 under \$1,000,000	43,125	29,210,987	-	37,143	3,330,545	5,982	27,215	43,038	25,878,242	42,980	7,895,037	8,046,834
\$1,000,000 or more	26,966	87,190,271	-	23,726	8,731,551	3,241	14,288	26,883	78,548,005	26,852	23,407,900	23,684,952
Taxable returns, total.....	42,955,578	1,358,218,184	102,176,363	9,442,918	128,440,233	33,511,459	141,272,298	42,947,251	987,358,298	42,946,437	197,205,668	198,422,237
No adjusted gross income	1,201	-833,942	3,489	-	-	-	-	-	-	-	-	15,213
\$1 under \$5,000	2,460,834	7,378,355	-	6,571	7,249	2,454,263	4,991,722	2,459,878	2,379,768	2,459,878	340,802	352,037
\$5,000 under \$10,000	5,462,496	42,831,825	7,229,559	47,564	237,234	5,414,932	22,815,342	5,462,490	12,550,836	5,462,490	1,831,311	1,831,442
\$10,000 under \$15,000	6,276,001	78,150,455	15,219,990	336,168	2,357,611	5,939,833	26,358,972	6,275,037	34,218,135	6,275,037	4,984,191	4,987,396
\$15,000 under \$20,000	5,633,976	97,856,347	15,205,430	497,071	3,878,943	5,136,905	22,719,404	5,633,072	56,054,065	5,633,072	8,104,591	8,107,112
\$20,000 under \$25,000	4,732,226	106,293,641	13,169,132	689,545	5,709,207	4,042,681	17,781,555	4,732,226	69,623,746	4,732,226	10,114,698	10,114,698
\$25,000 under \$30,000	4,060,756	111,149,532	11,453,847	808,890	7,171,089	3,251,866	14,255,022	4,060,756	78,268,973	4,060,756	11,473,887	11,474,409
\$30,000 under \$40,000	5,559,082	192,425,733	15,861,291	1,739,162	16,860,870	3,819,920	16,789,530	5,558,112	142,916,659	5,558,112	22,187,432	22,188,314
\$40,000 under \$50,000	3,159,337	140,710,864	8,933,526	1,420,337	15,593,249	1,739,000	7,772,203	3,159,337	108,411,886	3,159,337	19,620,701	19,624,833
\$50,000 under \$75,000	3,507,864	209,639,170	10,035,480	2,147,200	28,238,052	1,360,664	6,162,701	3,506,742	165,225,064	3,506,399	33,911,276	33,955,294
\$75,000 under \$100,000	1,023,809	87,675,116	3,000,070	799,253	12,519,674	224,556	1,038,558	1,023,634	71,118,986	1,023,291	16,152,434	16,172,656
\$100,000 under \$200,000	793,569	105,886,226	2,008,298	700,945	15,870,529	92,624	430,992	792,015	87,615,195	792,012	21,741,955	22,014,249
\$200,000 under \$500,000	214,434	62,842,547	56,251	189,436	8,136,855	24,998	114,814	214,044	54,555,388	213,995	15,431,455	15,851,808
\$500,000 under \$1,000,000	43,070	29,172,675	-	37,090	3,284,117	5,980	27,207	43,031	25,875,177	42,980	7,895,037	8,046,824
\$1,000,000 or more	26,924	87,049,639	-	23,687	8,574,954	3,238	14,275	26,877	78,544,419	26,852	23,407,900	23,684,952
Nontaxable returns, total.....	13,971,539	50,617,185	28,734,239	767,676	15,844,242	12,682,922	46,544,702	1,193,474	3,711,323	-	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	127,075,145	5,855,467,909	49,900,030	3,907,553,473	2,385,646	58,590,897
Salaries and wages.....	108,183,782	4,132,473,459	42,899,282	2,688,510,453	2,062,330	66,596,736
Taxable interest.....	67,218,877	175,675,236	36,296,207	108,474,254	1,030,690	3,383,454
Tax-exempt interest.....	4,801,877	52,513,007	2,794,655	32,843,552	67,598	1,295,970
Dividends.....	32,226,492	132,465,522	18,043,392	81,609,390	389,415	2,963,656
State income tax refunds.....	20,811,334	17,976,204	14,255,057	13,329,383	450,925	372,443
Alimony received.....	418,989	5,455,497	31,736	126,712	7,078	217,546
Business or profession.....						
Net income.....	13,165,318	233,746,237	8,291,725	172,390,884	237,701	4,376,424
Net loss.....	4,146,807	25,332,170	2,795,780	17,329,823	66,635	609,259
Sales of capital assets.....						
Net gain in AGI.....	16,290,984	540,642,692	9,533,761	397,733,246	191,970	15,096,254
Net loss in AGI.....	5,202,857	9,846,756	3,088,825	6,101,855	65,246	65,340
Sales of property other than capital assets.....	1,732,925	-1,712,292	1,312,565	-976,045	19,063	-144,951
Taxable IRA distributions.....	8,129,376	87,140,912	5,016,885	59,429,107	78,217	1,070,260
Pensions and annuities in AGI.....	21,343,646	304,310,714	12,269,544	201,050,109	271,764	4,249,066
Rent and royalty.....						
Net income.....	5,848,926	55,678,290	3,944,564	40,657,421	82,833	858,668
Net loss.....	5,103,001	33,386,968	3,552,890	23,656,036	54,612	493,857
Farm rental income less loss.....	623,834	3,375,793	380,435	3,353,608	9,910	21,477
Partnership and S Corporation net income less loss.....	6,276,617	211,071,963	4,496,887	176,370,583	114,038	4,370,319
Estate and trust net income less loss.....	556,095	9,883,711	272,086	4,693,738	5,012	274,368
Farm net income less loss.....	2,046,307	-6,242,916	1,670,845	-5,071,631	17,567	-133,416
Unemployment compensation.....	6,775,723	17,530,779	3,322,084	9,243,489	128,225	307,380
Social security benefits in AGI.....	9,459,189	75,078,976	5,930,387	52,993,696	113,871	812,401
Other income less loss.....	5,160,532	22,879,779	3,110,803	15,101,007	89,316	675,600
Total statutory adjustments.....	22,659,973	56,698,800	13,304,374	39,626,975	313,986	1,004,821
IRA payments.....	3,687,149	7,883,438	2,364,445	5,843,781	35,865	55,622
Student loan interest deduction.....	4,136,505	2,254,531	1,765,345	930,906	-	-
Payments to a Keogh plan.....	1,264,007	11,928,242	980,559	9,716,841	20,861	147,295
Deduction for self-employment tax.....	14,029,609	16,689,650	9,070,441	12,387,544	234,440	294,807
Self-employed health insurance deduction.....	3,491,539	6,755,071	2,412,150	5,379,238	41,265	74,746
Moving expenses adjustment.....	986,313	2,230,965	515,829	1,412,747	18,410	65,128
Medical savings account deduction.....	50,393	81,977	30,283	62,947	847	1,910
Total itemized deductions.....	40,244,305	741,376,847	26,166,082	542,460,687	1,025,670	14,054,224
Medical and dental expenses deduction.....	5,884,418	35,375,998	3,300,661	15,768,002	129,267	388,039
Taxes paid deduction.....	39,564,240	265,365,133	26,010,960	202,685,284	989,257	5,023,530
Interest paid deduction.....	33,705,780	291,552,907	23,592,864	221,661,536	730,043	5,443,198
Contributions deduction.....	35,523,471	125,798,548	23,935,058	95,420,982	789,414	2,594,085
Casualty or theft loss deduction.....	92,231	1,324,841	45,065	950,829	961	13,314
Total miscellaneous deductions.....	10,097,206	53,924,968	5,964,771	32,749,695	285,292	1,434,928
Basic standard deduction.....	85,755,366	449,696,182	23,309,389	167,763,148	1,297,902	4,663,028
Additional standard deduction.....	11,200,024	14,264,309	5,699,652	8,393,788	90,041	79,069
Taxable income.....	102,845,571	4,136,119,714	44,566,686	2,852,287,794	2,106,571	75,932,215
Total tax credits.....	36,621,595	35,892,344	22,077,244	25,165,596	449,489	585,762
Child care credit.....	6,182,193	2,675,147	4,182,511	1,785,264	39,943	23,486
Credit for the elderly or disabled.....	181,813	33,629	43,828	7,794	-	-
Child tax credit.....	26,016,019	19,398,625	17,310,102	14,507,468	380,883	254,723
Education credit.....	6,436,654	4,772,443	3,900,737	3,218,824	-	-
Foreign tax credit.....	3,266,544	4,941,010	1,960,907	3,656,039	50,567	261,593
Earned income credit used to offset income tax before credits.....	5,352,300	1,918,065	904,689	264,608	-	-
Minimum tax credit.....	166,010	996,461	133,393	847,395	702	18,602
General business credit.....	287,658	783,920	217,211	619,753	3,808	16,350
Empowerment zone employment credit.....	4,752	26,728	4,143	22,034	45	335
Nonconventional source fuel credit.....	19,385	31,512	13,619	26,934	387	1,640
Income tax after credits.....	94,511,758	870,919,411	42,282,772	624,672,098	2,043,159	17,276,753
Alternative minimum tax.....	1,018,063	6,477,697	707,542	4,873,423	57,982	189,196
Total income tax.....	94,546,080	877,401,489	42,299,155	629,548,120	2,048,577	17,465,999
Total tax liability.....	97,138,402	912,463,971	43,491,778	655,673,406	2,107,444	18,140,608
Total tax payments.....	117,050,440	948,386,646	47,207,936	660,330,295	2,170,579	17,969,228
Income tax withheld.....	111,193,931	695,526,980	44,765,786	470,911,807	2,072,779	10,949,683
Estimated tax payments.....	13,169,356	196,915,946	7,681,044	146,609,755	178,689	4,717,171
Overpayment refunded.....	91,600,741	155,513,635	32,756,396	76,693,355	1,367,026	1,703,370
Tax due at time of filing.....	29,200,902	119,091,512	14,428,336	86,222,156	869,993	2,821,559

Footnotes at end of table.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	17,781,482	436,599,479	80,870	3,888,691	56,927,117	1,408,835,369
Salaries and wages	16,690,092	379,960,239	64,143	2,113,502	46,467,936	995,292,529
Taxable interest	4,318,978	4,157,523	57,209	146,364	25,515,793	59,513,642
Tax-exempt interest	118,470	729,177	3,363	43,723	1,817,792	17,600,585
Dividends	1,321,243	3,028,694	20,407	116,540	12,452,034	44,747,241
State income tax refunds	1,552,448	1,086,725	17,907	17,102	4,534,998	3,170,551
Alimony received	**154,818	**1,978,886	**	**	225,357	3,132,353
Business or profession						
Net income	1,297,061	14,003,242	5,079	169,771	3,333,751	42,805,916
Net loss	253,825	1,784,976	5,486	25,666	1,025,081	5,582,446
Sales of capital assets						
Net gain in AGI	594,548	12,021,934	16,405	361,607	5,954,299	115,429,651
Net loss in AGI	205,870	372,603	4,329	9,630	1,838,588	3,297,327
Sales of property other than capital assets	53,420	24,008	3,165	-8,930	344,712	-606,374
Taxable IRA distributions	333,850	3,308,854	5,230	44,846	2,695,193	23,287,845
Pensions and annuities in AGI	1,343,727	12,254,171	30,637	680,264	7,427,974	86,077,105
Rent and royalty						
Net income	236,934	1,690,295	4,409	99,992	1,580,186	12,341,913
Net loss *	303,532	2,023,678	11,318	93,309	1,180,648	7,120,090
Farm rental income less loss	10,955	16,062	8	1	222,526	984,646
Partnership and S Corporation net income less loss	210,735	4,775,040	4,916	51,116	1,450,041	25,504,905
Estate and trust net income less loss	18,632	304,309	1,392	60,299	258,973	4,550,997
Farm net income less loss	39,226	-191,253	781	19,051	317,888	-865,667
Unemployment compensation	1,247,326	2,886,123	956	1,766	2,077,132	5,092,021
Social security benefits in AGI	224,258	1,138,747	23,494	103,452	3,167,179	20,030,680
Other income less loss	386,810	1,805,032	5,314	85,875	1,568,289	5,212,265
Total statutory adjustments	2,074,150	3,367,121	7,252	28,971	6,960,212	12,670,912
IRA payments	189,801	270,929	1,787	3,574	1,095,251	1,709,532
Student loan interest deduction	436,582	200,831	1,746	973	1,932,834	1,121,822
Payments to a Keogh plan	39,216	291,482	1,022	14,466	222,349	1,758,139
Deduction for self-employment tax	1,316,061	1,004,650	4,562	7,529	3,404,104	2,995,120
Self-employed health insurance deduction	182,033	255,730	853	2,409	855,239	1,042,947
Moving expenses adjustment	61,022	116,151	-	-	391,052	636,939
Medical savings account deduction	*2,214	*2,492	-	-	*17,049	*14,628
Total itemized deductions	2,806,886	39,837,934	35,072	739,527	10,210,594	144,284,475
Medical and dental expenses deduction	403,097	1,349,030	8,867	19,977	2,042,507	17,850,950
Taxes paid deduction	2,766,210	11,578,748	34,131	237,042	9,763,681	45,840,529
Interest paid deduction	2,464,733	18,734,025	30,636	332,371	6,887,504	45,381,777
Contributions deduction	2,433,840	4,793,348	33,031	118,205	8,332,129	22,871,929
Casualty or theft loss deduction	*10,999	*52,331	*2,025	*10,237	*33,180	*298,131
Total miscellaneous deductions	870,379	3,871,173	10,475	41,778	2,966,288	15,827,393
Basic standard deduction	14,909,029	94,603,203	44,665	321,586	46,194,381	182,345,218
Additional standard deduction	298,306	316,159	4,131	3,511	5,107,893	5,471,782
Taxable income	11,971,333	214,407,986	60,256	2,422,097	44,140,725	991,069,621
Total tax credits	9,158,581	7,162,656	45,222	37,933	4,891,059	2,940,397
Child care credit	1,851,962	823,783	5,864	1,730	101,913	40,884
Credit for the elderly or disabled	*14,764	*1,403	-	-	*123,221	*24,432
Child tax credit	7,617,595	4,253,043	31,693	17,683	675,745	365,708
Education credit	610,948	417,039	11,920	10,563	1,913,048	1,126,016
Foreign tax credit	96,212	159,294	2,471	2,484	1,156,387	861,600
Earned income credit used to offset income tax before credits	3,353,534	1,473,583	8,826	4,514	1,085,252	175,359
Minimum tax credit	7,444	13,998	13	369	24,458	116,097
General business credit	5,563	11,246	6	591	61,069	135,980
Empowerment zone employment credit	-	-	-	-	564	4,360
Nonconventional source fuel credit	467	958	-	-	4,912	1,981
Income tax after credits	7,188,379	31,300,427	51,011	464,464	42,946,437	197,205,668
Alternative minimum tax	76,516	198,019	214	2,224	175,809	1,214,836
Total income tax	7,191,755	31,498,446	51,015	466,688	42,955,578	198,422,237
Total tax liability	7,365,064	32,969,976	52,449	481,408	44,121,667	205,198,574
Total tax payments	16,436,863	52,072,376	76,141	554,183	51,158,922	217,460,564
Income tax withheld	16,232,233	47,060,768	70,370	401,265	48,052,763	166,203,458
Estimated tax payments	368,230	3,692,149	10,046	130,398	4,931,346	41,766,473
Overpayment refunded	16,456,793	41,559,125	67,104	181,601	40,953,422	35,376,183
Tax due at time of filing	1,102,536	3,295,279	10,195	81,173	12,789,842	26,671,346

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

* includes nondeductible rental losses

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total.....	127,075,145	5,855,467,909	108,183,782	4,132,473,459	67,218,877	175,675,236	4,801,877	52,513,007	32,226,492	132,465,522	20,811,334	17,976,204
No adjusted gross income.....	1,066,171	-53,860,647	337,037	8,596,292	536,946	3,361,122	32,083	497,477	294,263	1,222,741	66,287	142,605
\$1 under \$5,000.....	13,349,971	35,429,722	10,460,593	29,847,266	3,975,135	1,945,186	93,805	267,406	2,124,838	1,243,669	78,499	27,142
\$5,000 under \$10,000.....	12,979,714	97,360,406	10,464,721	74,035,323	3,857,765	4,036,537	97,292	375,818	1,491,555	1,773,404	156,443	59,688
\$10,000 under \$15,000.....	12,275,717	153,523,887	9,850,052	114,652,188	4,120,078	7,232,096	168,483	597,432	1,550,523	2,520,630	276,547	102,032
\$15,000 under \$20,000.....	11,783,174	205,107,333	9,702,365	157,992,297	4,417,548	7,982,772	180,517	677,857	1,609,726	3,172,744	476,699	205,845
\$20,000 under \$25,000.....	9,967,211	223,695,901	8,535,321	178,891,701	4,066,936	7,289,728	157,743	756,426	1,420,938	2,664,236	567,774	246,034
\$25,000 under \$30,000.....	8,992,769	229,838,965	7,436,222	189,205,938	3,879,755	5,792,437	129,022	906,247	1,386,313	2,866,915	798,330	332,674
\$30,000 under \$40,000.....	13,288,379	461,841,650	11,798,725	375,542,553	7,288,150	11,643,307	340,929	1,787,145	2,662,332	5,485,668	2,075,605	998,632
\$40,000 under \$50,000.....	9,870,199	441,506,289	8,905,488	361,302,276	6,384,543	10,013,370	339,179	1,954,379	2,648,093	5,992,196	2,375,732	1,209,982
\$50,000 under \$75,000.....	16,755,560	1,023,707,214	15,176,584	821,008,756	12,893,009	22,701,961	822,327	4,355,330	6,122,025	15,528,843	6,016,258	3,461,799
\$75,000 under \$100,000.....	7,811,626	671,217,536	7,091,882	523,391,071	6,880,842	15,551,405	590,714	3,923,968	4,027,688	11,557,814	3,447,667	2,430,630
\$100,000 under \$200,000.....	7,104,712	934,766,661	6,362,039	667,101,195	6,568,513	24,651,416	1,011,703	9,166,613	4,777,297	23,803,233	3,331,075	3,377,941
\$200,000 under \$500,000.....	1,876,561	542,447,737	1,598,874	311,733,142	1,805,952	17,253,767	554,248	9,748,132	1,592,451	19,543,603	867,800	2,091,789
\$500,000 under \$1,000,000.....	348,256	235,700,884	291,817	112,010,706	341,242	8,962,629	162,149	5,111,701	322,453	9,717,349	168,976	925,440
\$1,000,000 or more.....	205,124	653,184,370	172,063	207,162,755	202,461	27,257,505	121,682	12,387,076	195,996	25,372,478	107,644	2,363,972
Taxable returns, total.....	94,546,080	5,580,849,494	81,447,146	3,861,513,036	58,410,614	163,725,700	4,552,188	50,639,855	29,311,442	126,882,944	19,763,514	17,261,565
No adjusted gross income.....	4,842	-6,400,042	2,588	343,970	4,256	688,462	822	58,830	3,135	188,709	1,072	8,069
\$1 under \$5,000.....	2,464,729	7,388,888	1,294,616	4,109,619	1,373,481	730,170	35,086	28,080	1,367,255	675,370	7,604	3,317
\$5,000 under \$10,000.....	5,582,051	43,819,098	4,821,256	35,453,005	1,929,604	1,718,502	44,681	82,561	777,746	827,689	35,827	11,111
\$10,000 under \$15,000.....	7,058,131	88,660,768	5,515,314	64,446,454	2,773,966	5,191,917	131,458	423,993	1,089,757	1,707,477	155,189	46,044
\$15,000 under \$20,000.....	7,711,411	134,302,305	5,979,053	96,198,281	3,468,834	7,167,078	161,501	587,577	1,377,785	2,638,545	296,761	111,384
\$20,000 under \$25,000.....	7,733,012	174,121,344	6,451,500	135,366,832	3,464,337	6,921,310	144,651	714,243	1,274,787	2,452,552	435,629	191,477
\$25,000 under \$30,000.....	7,442,202	204,260,106	6,575,668	167,538,667	3,482,724	5,381,077	124,298	878,394	1,267,281	2,605,644	661,232	261,874
\$30,000 under \$40,000.....	12,802,035	445,310,034	11,375,126	362,217,154	7,007,681	11,088,138	328,329	1,706,506	2,569,157	5,253,258	1,938,227	891,733
\$40,000 under \$50,000.....	9,741,580	435,845,734	8,799,918	357,175,752	6,296,001	9,736,832	330,919	1,867,558	2,601,513	5,810,972	2,332,665	1,176,441
\$50,000 under \$75,000.....	16,676,288	1,019,027,245	15,123,671	818,134,420	12,825,995	22,024,875	814,220	4,164,210	6,079,953	15,119,602	5,985,285	3,414,455
\$75,000 under \$100,000.....	7,803,395	670,502,046	7,086,894	522,897,533	6,874,614	15,496,437	589,350	3,854,107	4,022,161	11,516,914	3,441,273	2,415,355
\$100,000 under \$200,000.....	7,098,067	933,898,935	6,359,615	666,886,434	6,561,899	24,485,916	1,009,341	9,077,767	4,771,261	23,652,484	3,328,848	3,359,790
\$200,000 under \$500,000.....	1,875,383	542,108,270	1,598,280	311,651,984	1,804,912	17,166,390	553,865	9,717,898	1,591,555	19,484,506	857,427	2,087,119
\$500,000 under \$1,000,000.....	348,002	235,524,309	291,681	111,979,581	341,013	8,892,923	162,061	5,101,931	322,253	9,677,729	168,885	922,094
\$1,000,000 or more.....	204,951	652,480,456	171,966	207,113,351	202,296	27,035,672	121,605	12,376,197	195,844	25,271,495	107,591	2,361,302
Nontaxable returns, total.....	32,529,065	274,618,415	26,736,637	270,960,423	8,808,263	11,949,537	249,689	1,873,152	2,915,049	5,582,578	1,047,820	714,639

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions			Sales of capital assets reported on Schedule D					
			Net income		Net loss					Taxable net gain		Taxable net loss		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
All returns, total.....	418,989	5,455,497	13,165,318	233,746,237	4,146,807	25,332,170	6,206,562	11,962,180	16,290,984	540,642,692	5,202,857	9,846,756	6,079,122	75,997,570	
No adjusted gross income	2,131	28,191	123,848	1,550,759	282,235	5,462,350	25,336	41,858	125,860	5,788,721	214,593	471,825	53,553	1,020,106	
\$1 under \$5,000	*6,702	*13,700	983,615	2,663,392	121,301	550,543	870,303	873,880	766,504	1,202,824	242,727	396,942	237,880	244,454	
\$5,000 under \$10,000	26,636	145,689	1,481,327	9,104,450	170,113	892,511	341,091	578,052	677,120	1,987,362	267,022	428,872	210,199	357,790	
\$10,000 under \$15,000	48,926	346,371	1,073,852	9,251,058	221,709	1,084,785	302,474	469,336	687,140	2,579,063	224,766	435,818	183,157	376,598	
\$15,000 under \$20,000	47,039	274,861	953,205	9,580,941	246,274	1,259,884	318,954	513,564	710,471	3,037,006	246,698	480,576	198,491	473,299	
\$20,000 under \$25,000	37,409	320,967	832,462	8,836,658	227,305	916,416	288,216	365,350	638,449	2,994,096	252,130	432,706	183,803	420,782	
\$25,000 under \$30,000	40,409	346,372	704,960	7,671,192	235,476	1,167,074	273,654	430,589	653,013	2,981,619	193,262	401,179	211,341	482,281	
\$30,000 under \$40,000	73,150	795,165	1,258,347	15,066,903	469,016	2,127,062	515,625	791,230	1,306,688	7,239,471	428,356	760,564	443,057	1,469,211	
\$40,000 under \$50,000	38,462	527,132	1,057,761	13,717,571	436,247	1,770,966	553,937	840,365	1,232,037	7,594,170	420,401	712,075	445,866	1,532,403	
\$50,000 under \$75,000	57,770	1,124,882	1,999,763	32,436,066	803,683	3,145,842	1,185,207	2,031,927	2,851,375	21,848,964	963,197	1,726,686	982,631	3,352,975	
\$75,000 under \$100,000	22,925	507,200	1,024,184	23,719,898	438,809	1,849,472	694,060	1,235,984	2,151,386	24,036,965	656,880	1,244,465	848,587	3,985,055	
\$100,000 under \$200,000	13,140	618,139	1,189,897	46,122,061	346,412	2,119,652	700,124	2,805,493	2,927,611	63,001,683	724,977	1,498,381	1,303,194	10,747,466	
\$200,000 under \$500,000	3,128	246,549	382,818	34,907,443	113,048	1,199,692	122,997	804,936	1,140,750	75,616,364	288,707	649,396	558,308	13,535,788	
\$500,000 under \$1,000,000	659	91,421	64,174	9,152,892	20,879	535,537	11,515	120,740	256,206	49,296,056	52,050	134,127	129,729	8,341,734	
\$1,000,000 or more	501	68,857	35,104	9,964,964	14,301	1,250,383	3,170	58,875	166,372	271,438,327	27,092	73,145	89,325	29,657,628	
Taxable returns, total.....	337,454	4,886,947	9,126,620	202,681,473	3,318,732	16,782,264	5,698,838	11,471,409	15,095,411	530,934,603	4,339,967	8,103,539	5,687,510	73,993,790	
No adjusted gross income	*6	*287	1,107	95,214	920	126,802	*16	*51	2,557	1,650,414	1,088	2,966	1,254	167,761	
\$1 under \$5,000	-	-	41,502	66,456	*1,938	*8,415	708,019	791,283	528,298	811,981	43,578	32,338	156,043	121,944	
\$5,000 under \$10,000	*5,767	*32,407	244,062	1,421,818	35,550	165,898	217,923	475,156	387,827	1,158,938	74,784	83,098	119,934	171,450	
\$10,000 under \$15,000	29,652	229,399	417,147	3,412,638	124,395	513,576	214,950	348,525	492,580	1,778,358	134,095	221,665	129,768	270,673	
\$15,000 under \$20,000	32,751	218,128	504,166	4,640,919	171,385	822,596	281,934	480,050	608,129	2,586,056	203,480	382,779	164,368	378,792	
\$20,000 under \$25,000	28,718	239,360	517,360	5,133,195	182,299	714,049	255,925	334,880	581,392	2,631,402	209,194	355,960	163,111	324,220	
\$25,000 under \$30,000	35,602	296,413	550,728	5,413,579	199,422	836,036	253,934	364,638	590,944	2,620,229	160,964	330,359	190,751	432,912	
\$30,000 under \$40,000	73,150	795,165	1,146,152	13,410,431	440,606	1,878,201	507,985	786,351	1,243,407	6,729,526	398,017	706,235	418,145	1,301,239	
\$40,000 under \$50,000	34,593	479,722	1,023,249	13,134,922	431,516	1,747,063	541,472	833,100	1,201,416	7,282,828	413,746	695,623	439,366	1,503,113	
\$50,000 under \$75,000	56,867	1,064,075	1,989,708	32,199,263	797,755	3,076,010	1,184,844	2,031,672	2,827,620	21,453,737	953,424	1,699,090	979,429	3,315,319	
\$75,000 under \$100,000	22,925	507,200	1,021,390	23,665,986	438,657	1,834,017	694,054	1,235,970	2,146,249	23,925,588	655,921	1,241,698	847,307	3,884,953	
\$100,000 under \$200,000	13,139	618,054	1,188,212	46,091,310	346,249	2,107,910	700,113	2,805,434	2,922,544	62,640,276	724,223	1,496,169	1,301,153	10,656,522	
\$200,000 under \$500,000	3,124	246,459	382,633	34,893,958	112,908	1,186,887	122,986	804,695	1,140,115	75,476,063	288,429	648,614	557,977	13,493,750	
\$500,000 under \$1,000,000	659	91,421	64,128	9,149,485	20,849	528,833	11,513	120,729	256,061	49,218,922	51,990	133,957	129,637	8,310,445	
\$1,000,000 or more	501	68,857	35,075	9,952,298	14,281	1,235,971	3,170	58,875	166,273	270,970,285	27,035	72,987	89,265	29,560,697	
Nontaxable returns, total.....	81,535	568,551	4,038,698	31,064,764	828,075	8,549,906	507,825	490,771	1,195,572	9,708,089	862,890	1,743,217	391,613	2,103,780	

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sales of capital assets reported on Schedule D--continued														
Size of adjusted gross income	Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	4,691,337	68,765,925	1,036,460	33,171,049	5,872,489	62,262,524	3,822,831	34,922,560	124,556	2,241,239	79,611	1,398,832	535,321	18,478,137
No adjusted gross income.....	125,623	5,504,960	61,222	3,876,012	58,299	1,062,992	80,998	1,387,786	3,268	46,953	1,940	84,646	7,350	344,536
\$1 under \$5,000.....	179,371	1,074,109	49,002	693,536	234,375	246,443	145,823	385,181	*2,153	*3,393	*1,764	*1,843	6,671	24,224
\$5,000 under \$10,000.....	167,649	1,155,261	45,367	787,489	191,737	360,405	129,037	381,069	*3,295	*1,742	*1,733	*8,526	22,887	32,047
\$10,000 under \$15,000.....	154,416	1,388,992	39,568	953,441	176,686	504,747	120,505	529,460	*2,698	*2,488	*4,571	*14,578	11,660	16,965
\$15,000 under \$20,000.....	161,553	1,162,157	33,898	630,894	187,880	460,117	131,580	550,068	*4,433	*31,884	*602	*4,294	14,711	23,721
\$20,000 under \$25,000.....	160,247	1,452,987	43,585	912,126	177,946	478,781	123,416	597,292	*8,771	*3,436	*1,567	*5,562	8,133	18,603
\$25,000 under \$30,000.....	137,152	1,793,250	37,436	1,349,651	208,670	472,567	101,198	386,872	*1,935	*4,811	*5,742	*5,294	11,629	18,905
\$30,000 under \$40,000.....	325,044	2,038,255	67,720	1,171,842	412,674	1,453,464	264,489	897,916	14,872	78,167	6,832	28,892	29,118	44,938
\$40,000 under \$50,000.....	315,031	1,902,927	52,264	1,265,365	434,820	1,791,001	257,714	1,012,179	8,413	34,489	2,949	6,600	18,698	150,768
\$50,000 under \$75,000.....	820,658	6,242,002	144,232	3,732,818	948,452	3,420,133	683,932	2,678,726	18,511	75,691	10,302	20,100	67,468	92,674
\$75,000 under \$100,000.....	654,091	4,699,431	131,348	2,450,923	824,662	3,896,956	542,802	2,203,345	17,802	103,223	5,296	10,330	57,040	175,523
\$100,000 under \$200,000.....	865,269	9,816,560	173,595	5,263,434	1,268,642	10,678,394	719,765	5,006,007	17,307	214,989	7,108	77,072	111,669	759,471
\$200,000 under \$500,000.....	439,316	9,076,647	107,019	4,833,243	543,660	12,623,481	362,887	4,565,826	11,377	303,207	11,983	76,498	91,355	1,741,040
\$500,000 under \$1,000,000.....	111,080	5,389,050	29,624	2,018,208	123,113	7,358,320	92,952	2,864,598	4,492	214,862	6,067	123,536	36,306	1,381,735
\$1,000,000 or more.....	74,837	16,069,337	20,580	3,232,066	80,874	17,454,725	65,733	11,476,236	5,229	1,121,904	11,155	931,062	40,626	13,652,948
Taxable returns, total.....	4,193,197	56,118,333	861,353	26,000,837	5,487,103	60,043,658	3,463,075	29,587,963	114,774	2,152,333	67,245	1,282,829	499,429	17,996,984
No adjusted gross income.....	815	423,377	447	212,292	1,186	126,095	536	59,909	353	1,949	66	6,947	456	61,335
\$1 under \$5,000.....	65,110	50,646	14,522	11,423	153,111	124,106	58,533	34,777	-	-	-	-	*3,835	*3,832
\$5,000 under \$10,000.....	67,698	126,821	17,506	98,144	106,300	166,741	51,380	19,741	*2,339	*1,277	*756	*4,226	12,652	7,849
\$10,000 under \$15,000.....	113,996	596,535	24,644	381,925	125,155	357,206	92,060	264,900	*2,373	*2,064	*3,401	*12,897	*8,719	*2,680
\$15,000 under \$20,000.....	132,591	811,556	25,443	441,537	156,168	397,352	110,608	400,074	*3,070	*7,502	*6	*1,166	10,305	5,964
\$20,000 under \$25,000.....	134,948	1,060,766	32,656	684,908	157,823	373,975	106,521	424,812	*8,770	*3,423	*466	*3,466	*5,980	*4,610
\$25,000 under \$30,000.....	111,344	1,342,878	31,454	1,068,729	187,289	420,346	84,623	277,938	*1,614	*4,600	*2,092	*2,272	10,888	16,132
\$30,000 under \$40,000.....	304,737	1,742,965	62,148	1,015,305	390,298	1,287,414	247,709	745,730	13,566	77,568	*5,666	*26,987	25,732	27,942
\$40,000 under \$50,000.....	310,669	1,675,121	51,220	1,156,831	428,297	1,743,860	254,010	911,071	8,409	34,123	2,803	6,075	18,480	148,319
\$50,000 under \$75,000.....	809,202	5,943,692	140,931	3,560,787	944,370	3,377,838	674,643	2,541,053	18,505	75,536	10,292	19,850	66,275	84,706
\$75,000 under \$100,000.....	653,292	4,530,474	130,583	2,362,539	823,395	3,781,658	542,035	2,137,078	17,800	103,207	5,277	7,682	56,856	166,966
\$100,000 under \$200,000.....	864,083	9,526,933	172,790	5,142,111	1,266,518	10,594,668	719,240	4,833,204	16,911	214,668	7,083	73,422	111,191	742,047
\$200,000 under \$500,000.....	438,951	8,817,175	106,878	4,753,356	543,347	12,576,191	362,610	4,418,278	11,358	302,332	11,950	74,538	91,214	1,732,659
\$500,000 under \$1,000,000.....	110,999	5,231,149	29,583	1,933,256	123,030	7,330,380	92,890	2,812,632	4,487	214,721	6,053	114,189	36,261	1,367,392
\$1,000,000 or more.....	74,762	14,238,243	20,547	3,177,695	80,815	17,385,828	65,676	9,706,764	5,219	1,109,363	11,135	929,122	40,585	13,624,552
Nontaxable returns, total.....	498,139	12,647,592	175,107	7,170,212	385,387	2,218,867	359,756	5,334,597	9,782	88,906	12,365	116,002	35,892	481,153

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued													
	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total.....	419,433	6,300,433	15,196,686	497,016,010	3,881,622	65,283,652	1,651,273	48,803,805	9,409,599	276,126,132	4,083,825	30,857,078	2,592,508	104,605,151
No adjusted gross income	4,670	590,997	131,143	6,141,850	156,800	7,696,089	87,510	6,787,988	65,955	2,517,268	98,174	1,776,967	58,962	3,240,333
\$1 under \$5,000	7,486	23,155	717,942	1,106,606	193,264	1,782,683	77,796	1,215,624	410,118	583,016	211,480	664,719	45,065	127,477
\$5,000 under \$10,000	5,719	14,580	627,964	1,798,520	201,744	2,241,270	77,323	1,659,719	395,299	988,340	180,129	803,489	75,057	302,063
\$10,000 under \$15,000	8,330	39,135	647,816	2,454,046	166,052	2,047,997	80,134	1,536,299	398,296	1,167,662	144,511	698,826	103,450	562,666
\$15,000 under \$20,000	5,738	19,324	664,298	2,757,137	186,204	2,103,761	74,506	1,577,496	348,215	1,293,827	205,153	871,202	114,075	664,398
\$20,000 under \$25,000	8,873	18,045	601,934	2,859,309	180,773	1,728,288	57,510	1,199,459	323,675	1,276,611	177,217	690,591	124,430	726,439
\$25,000 under \$30,000	4,694	65,435	594,270	2,728,785	156,497	2,025,875	71,117	1,476,098	331,843	1,381,721	150,210	777,888	100,582	555,828
\$30,000 under \$40,000	19,591	46,963	1,177,222	6,333,500	320,677	3,899,948	112,411	2,725,275	663,938	3,079,345	326,002	1,677,511	201,564	1,410,452
\$40,000 under \$50,000	28,894	62,658	1,132,714	6,578,004	323,080	3,336,233	111,858	2,349,694	644,078	3,125,684	322,111	1,368,342	186,198	1,243,280
\$50,000 under \$75,000	53,065	45,880	2,657,156	20,175,553	662,154	8,825,794	252,746	6,284,189	1,680,293	10,588,796	658,696	3,565,014	421,281	4,316,250
\$75,000 under \$100,000	61,064	225,481	2,013,619	21,889,551	467,702	5,502,807	196,334	3,856,880	1,261,556	11,719,974	537,190	2,964,068	301,686	4,571,624
\$100,000 under \$200,000	95,442	375,434	2,713,409	56,181,601	580,571	10,777,848	266,340	7,881,513	1,819,299	29,952,034	710,746	5,480,046	481,561	13,904,712
\$200,000 under \$500,000	68,264	764,390	1,101,400	66,736,854	221,834	6,832,595	138,104	5,536,975	764,636	37,985,818	268,446	4,067,181	261,764	16,092,473
\$500,000 under \$1,000,000	25,176	995,892	250,388	43,836,141	42,671	2,572,470	29,658	1,846,222	178,785	25,357,863	60,158	1,716,018	77,166	10,795,807
\$1,000,000 or more	22,426	3,013,064	165,412	255,438,553	21,599	3,909,994	17,927	2,870,374	123,612	145,108,174	33,601	3,735,216	59,668	46,091,347
Taxable returns, total.....	394,963	5,588,402	14,071,364	485,298,345	3,238,839	50,350,061	1,353,202	36,858,350	8,749,543	269,480,641	3,601,302	26,407,298	2,317,688	100,426,155
No adjusted gross income	180	165,847	2,560	1,707,093	969	664,221	1,000	694,479	1,762	587,621	756	138,063	1,456	908,038
\$1 under \$5,000	*2,808	*10,441	498,823	738,639	41,226	46,373	24,802	36,727	282,998	349,789	81,233	63,595	*5,685	*10,847
\$5,000 under \$10,000	*2,849	*9,126	356,982	1,019,274	54,867	390,851	18,972	297,352	224,987	516,809	67,887	133,606	17,224	42,392
\$10,000 under \$15,000	*5,685	*28,100	463,779	1,632,493	93,217	829,310	35,704	574,744	283,026	811,510	96,670	312,785	59,162	230,155
\$15,000 under \$20,000	*2,816	*805	568,771	2,332,075	158,193	1,556,396	56,414	1,112,252	295,520	1,037,070	183,907	644,269	91,921	503,911
\$20,000 under \$25,000	*7,963	*5,368	553,585	2,486,853	152,508	1,262,917	47,235	855,706	291,983	1,134,293	156,368	556,219	111,735	580,824
\$25,000 under \$30,000	*2,945	*2,106	536,876	2,336,299	133,512	1,445,989	60,730	1,048,184	303,618	1,208,201	132,294	566,500	85,702	349,225
\$30,000 under \$40,000	19,188	46,627	1,119,846	5,926,691	298,823	3,545,237	104,665	2,529,435	639,009	2,914,229	304,197	1,511,213	189,104	1,280,239
\$40,000 under \$50,000	27,704	24,332	1,105,327	6,225,103	314,872	3,084,894	108,611	2,131,010	625,905	2,994,786	314,782	1,309,742	160,490	1,144,717
\$50,000 under \$75,000	50,862	44,763	2,631,361	19,732,939	658,438	8,421,653	248,845	5,955,731	1,660,140	10,254,509	654,607	3,431,923	417,780	4,224,368
\$75,000 under \$100,000	61,029	190,053	2,008,867	21,775,264	466,528	5,324,742	195,237	3,758,434	1,258,986	11,641,983	536,564	2,872,855	299,122	4,540,555
\$100,000 under \$200,000	95,239	373,058	2,708,297	55,796,277	579,882	10,661,256	265,497	7,755,017	1,815,299	29,702,386	710,096	5,448,986	480,058	13,771,642
\$200,000 under \$500,000	68,153	719,805	1,100,751	66,493,809	221,617	6,765,636	137,958	5,489,775	764,129	37,855,065	268,256	4,033,311	261,536	16,019,880
\$500,000 under \$1,000,000	25,146	973,120	250,241	43,760,774	42,621	2,532,202	29,624	1,825,768	178,662	25,303,759	60,117	1,695,425	77,100	10,780,342
\$1,000,000 or more	22,395	2,994,850	165,298	253,324,563	21,565	3,818,384	17,907	2,793,735	123,519	143,168,633	33,568	3,688,807	59,614	46,039,020
Non-taxable returns, total.....	24,470	712,031	1,125,322	11,727,665	642,783	14,933,591	298,070	11,945,455	660,055	6,645,491	482,523	4,449,780	274,820	4,179,995

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions		Sales of property other than capital assets				Total taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
									Number of returns	Amount	Number of returns	Amount		
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	
All returns, total.....	68,490	1,829,866	1,367,432	88,890,446	464,097	3,943,514	10,804,964	47,511,108	834,575	6,557,503	898,350	8,269,794	8,129,376	87,140,912
No adjusted gross income	1,692	113,820	15,117	1,436,717	7,027	322,395	98,891	252,583	39,944	518,257	59,427	2,269,302	32,491	595,015
\$1 under \$5,000.....	*1,764	*2,764	23,631	29,554	7,080	87,931	581,574	554,260	13,457	33,133	13,395	177,493	105,807	202,269
\$5,000 under \$10,000.....	*1,730	*12,747	47,881	105,673	10,621	48,393	420,641	685,522	19,844	99,272	39,828	181,415	353,371	1,164,524
\$10,000 under \$15,000.....	*4,529	*21,737	29,344	115,156	12,113	20,800	413,467	837,324	37,849	153,529	30,853	168,731	568,351	2,307,920
\$15,000 under \$20,000 ..	*201	*1,976	45,053	182,740	10,505	24,255	459,003	984,561	40,083	156,772	35,294	212,678	685,668	3,155,854
\$20,000 under \$25,000.....	*1,567	*8,343	36,439	139,440	10,409	21,228	373,902	906,369	40,563	149,677	29,689	157,545	561,861	3,119,053
\$25,000 under \$30,000	*4,802	*6,077	27,880	134,112	13,862	7,441	400,113	898,687	28,441	138,892	32,063	107,529	480,531	3,089,441
\$30,000 under \$40,000.....	6,832	46,038	71,467	523,430	34,007	50,383	789,826	1,919,517	63,587	320,674	65,895	318,476	959,551	6,524,109
\$40,000 under \$50,000	3,760	9,857	82,542	452,437	24,647	34,900	827,665	2,181,188	60,869	313,926	53,034	268,274	787,340	6,012,274
\$50,000 under \$75,000	8,578	26,913	199,101	1,057,428	84,210	297,013	1,827,578	5,560,248	144,122	789,864	136,680	521,767	1,560,046	15,024,743
\$75,000 under \$100,000	4,899	14,614	150,686	1,292,594	53,455	258,149	1,439,373	5,889,165	106,676	682,738	83,242	303,608	972,411	13,288,511
\$100,000 under \$200,000	5,076	96,380	285,585	3,900,879	101,681	452,420	2,033,136	11,555,840	129,143	1,153,875	150,221	817,360	821,596	19,214,816
\$200,000 under \$500,000	10,246	95,837	205,872	7,756,876	62,313	375,026	834,492	8,144,111	69,197	716,847	101,986	663,708	195,443	9,265,501
\$500,000 under \$1,000,000.....	5,052	187,521	74,942	6,147,799	18,115	339,322	186,623	3,051,285	21,828	365,041	36,840	433,607	29,718	2,510,314
\$1,000,000 or more.....	7,760	1,185,241	71,893	65,615,611	14,054	1,603,857	118,679	4,090,448	18,972	965,006	29,905	1,668,301	15,190	1,666,571
Taxable returns, total.....	57,771	1,675,094	1,291,839	87,232,572	425,141	3,424,096	10,082,424	46,130,883	701,453	5,693,876	741,531	5,230,850	7,414,472	83,757,457
No adjusted gross income	36	8,031	1,054	401,006	239	31,036	1,482	17,797	686	102,161	711	75,105	683	44,805
\$1 under \$5,000.....	-	-	19,142	19,074	-	-	415,655	412,425	*1,693	*569	*965	*460	*9,711	*13,199
\$5,000 under \$10,000.....	*756	*6,339	29,951	75,542	*997	*7,040	255,832	438,016	*4,030	*10,561	14,991	37,688	115,674	326,492
\$10,000 under \$15,000	*3,401	*19,330	24,090	57,889	*6,403	*6,921	315,529	617,410	13,663	69,496	15,083	37,472	347,402	1,324,617
\$15,000 under \$20,000.....	*6	*1,749	38,052	155,156	*7,651	*23,478	398,193	858,510	22,962	79,588	24,507	164,529	620,083	2,785,035
\$20,000 under \$25,000.....	*466	*5,199	33,196	114,059	*7,058	*1,139	348,129	811,239	32,683	110,969	19,252	72,577	539,706	3,043,194
\$25,000 under \$30,000.....	*2,092	*2,934	23,784	128,536	13,721	7,225	365,425	829,125	23,392	116,612	26,553	60,669	458,041	2,922,410
\$30,000 under \$40,000.....	*5,866	*43,181	64,110	468,316	31,640	24,985	751,486	1,827,468	59,221	299,633	59,373	268,804	951,573	6,413,367
\$40,000 under \$50,000.....	*3,623	*9,081	77,116	352,338	24,471	34,338	809,207	2,130,565	57,474	278,971	48,522	211,419	780,964	5,972,147
\$50,000 under \$75,000.....	8,568	26,539	195,283	1,033,711	84,049	295,332	1,812,592	5,508,058	140,217	763,532	131,602	450,177	1,558,450	15,015,886
\$75,000 under \$100,000.....	4,886	10,643	150,606	1,272,425	53,122	255,525	1,438,848	5,885,917	106,600	678,630	82,911	299,964	971,402	13,256,531
\$100,000 under \$200,000.....	5,063	91,053	283,154	3,874,179	101,441	439,217	2,030,745	11,520,441	128,946	1,142,254	148,536	797,470	820,558	19,207,439
\$200,000 under \$500,000.....	10,219	92,912	205,593	7,696,014	62,236	364,577	834,129	8,137,789	69,126	713,031	101,847	656,765	195,349	9,259,505
\$500,000 under \$1,000,000.....	5,041	174,120	74,874	6,126,178	18,083	336,055	186,550	3,049,661	21,805	364,007	36,801	432,390	29,699	2,509,509
\$1,000,000 or more	7,749	1,183,982	71,833	65,458,149	14,030	1,597,226	118,621	4,086,461	18,956	963,861	29,876	1,665,361	15,176	1,663,321
Nontaxable returns, total.....	10,719	154,772	75,593	1,657,874	38,956	519,418	722,540	1,380,225	133,121	863,627	156,819	3,035,945	714,903	3,383,456

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Pensions and annuities				Rent				Royalty				Farm rental	
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns, total.....	23,180,716	508,236,875	21,343,646	304,310,714	4,355,533	43,459,764	4,616,526	28,341,505	1,117,408	6,462,226	46,926	131,699	503,599	3,815,204
No adjusted gross income	120,774	1,949,226	96,479	813,904	71,796	982,857	129,186	1,665,943	25,472	304,841	1,860	23,807	4,999	40,645
\$1 under \$5,000	512,561	2,758,620	461,523	1,142,161	117,996	295,968	86,597	489,118	23,948	33,036	*349	*4,756	24,804	56,068
\$5,000 under \$10,000	1,416,075	9,432,171	1,373,979	6,863,156	245,315	766,840	143,601	751,492	49,665	89,201	*1,983	*16	31,052	98,574
\$10,000 under \$15,000	2,076,597	19,158,925	2,041,200	15,295,224	267,026	1,024,864	174,619	918,523	73,239	99,389	*2,854	*2,364	42,315	155,065
\$15,000 under \$20,000	2,213,372	24,581,552	2,140,390	20,145,795	262,212	1,248,174	204,925	989,939	56,122	87,620	*2,885	*7,288	43,809	271,781
\$20,000 under \$25,000	1,795,592	25,265,677	1,733,204	19,361,146	256,669	1,085,387	230,455	1,118,800	65,816	127,372	-	-	28,797	166,613
\$25,000 under \$30,000	1,468,400	21,199,827	1,384,770	16,232,744	190,912	926,029	190,504	1,085,756	46,943	117,765	*1,957	*4,919	36,036	176,040
\$30,000 under \$40,000	2,586,631	41,267,529	2,438,983	32,780,905	407,978	2,152,579	434,880	2,341,585	100,809	200,774	*6	*2	50,648	337,780
\$40,000 under \$50,000	2,041,851	39,855,438	1,852,452	26,694,951	336,595	1,955,576	418,830	2,207,393	71,969	150,873	*4,306	*13,012	34,237	222,258
\$50,000 under \$75,000	4,149,339	97,970,804	3,805,375	64,861,894	710,471	4,658,426	968,856	5,065,826	193,610	478,376	*6,286	*5,875	68,879	597,108
\$75,000 under \$100,000	2,145,160	65,445,145	1,854,537	37,737,126	483,737	4,307,939	622,396	3,461,030	128,438	532,243	12,471	19,522	53,611	385,719
\$100,000 under \$200,000	2,004,798	94,671,291	1,658,994	43,560,565	619,380	8,247,473	712,522	4,934,358	159,759	1,021,273	6,745	10,479	65,466	971,887
\$200,000 under \$500,000	515,512	43,012,353	400,098	14,058,195	274,944	7,486,066	230,110	2,198,106	81,623	1,092,839	3,156	15,236	13,842	245,000
\$500,000 under \$1,000,000	83,998	11,251,698	63,705	2,468,628	67,659	3,432,134	43,117	566,298	20,529	517,801	1,139	3,989	3,245	57,398
\$1,000,000 or more	50,057	10,416,621	37,954	2,294,321	42,844	4,869,450	25,930	547,438	19,467	1,628,824	931	20,433	1,859	33,268
Taxable returns, total.....	20,103,434	482,651,875	18,431,618	287,103,611	3,706,007	40,224,050	3,971,012	23,371,342	968,237	5,975,498	40,825	100,832	430,242	3,515,237
No adjusted gross income	985	55,344	829	22,126	1,438	138,553	**1,390	**85,358	513	27,944	*6	*19	37	2,580
\$1 under \$5,000.....	16,680	98,861	15,724	34,966	*1,007	*5,670	**	**	*1,953	*470	-	-	*956	*684
\$5,000 under \$10,000	454,394	2,875,843	448,585	2,463,799	58,356	168,134	32,666	103,809	13,616	17,735	-	-	*6,782	*14,674
\$10,000 under \$15,000	1,325,508	12,467,531	1,300,848	10,013,446	135,423	504,071	79,906	388,899	38,754	66,217	*956	*131	28,919	109,813
\$15,000 under \$20,000	1,851,633	21,678,392	1,798,577	17,916,207	210,269	1,019,303	142,198	637,698	49,922	77,475	*2,885	*7,288	42,177	252,022
\$20,000 under \$25,000	1,622,768	23,481,751	1,569,659	17,954,775	219,504	885,077	176,417	752,271	56,292	105,177	-	-	26,927	141,732
\$25,000 under \$30,000	1,371,149	20,292,446	1,294,103	15,495,432	168,605	792,797	156,032	742,899	39,321	83,442	*1,956	*4,919	34,967	165,063
\$30,000 under \$40,000	2,517,579	40,072,721	2,372,896	32,074,604	393,961	1,984,078	394,394	2,008,570	96,825	197,759	*6	*2	50,619	337,712
\$40,000 under \$50,000	2,019,760	39,464,372	1,833,680	26,448,632	328,466	1,910,953	402,478	2,106,641	70,468	144,392	*4,306	*13,012	33,296	221,158
\$50,000 under \$75,000	4,128,297	97,487,142	3,786,143	64,613,595	701,874	4,523,862	953,430	4,875,237	191,052	470,236	*6,286	*5,875	67,562	576,889
\$75,000 under \$100,000	2,142,551	65,397,156	1,851,978	37,717,995	483,388	4,284,308	622,029	3,457,847	128,401	531,699	12,467	19,506	53,606	385,663
\$100,000 under \$200,000	2,002,929	94,637,333	1,657,135	43,543,455	618,526	8,214,531	711,158	4,910,807	159,633	1,018,524	6,743	10,479	65,462	971,830
\$200,000 under \$500,000	515,232	42,989,998	399,871	14,050,699	274,755	7,476,929	229,945	2,192,886	81,545	1,089,941	3,148	15,216	13,833	244,915
\$500,000 under \$1,000,000	83,953	11,244,779	63,667	2,467,191	67,623	3,428,381	43,062	563,680	20,511	517,282	1,139	3,989	3,242	57,342
\$1,000,000 or more	50,016	10,408,205	37,923	2,286,690	42,811	4,887,384	25,906	544,740	19,432	1,627,205	928	20,396	1,856	33,181
Nontaxable returns, total.....	3,077,282	25,585,000	2,912,027	17,207,103	649,527	3,235,714	645,514	4,970,162	149,171	506,728	6,102	30,867	73,357	299,968

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm rental		Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total.....	120,235	439,411	5,511,132	52,800,612	4,412,929	27,164,886	4,154,776	269,757,830	2,121,841	58,685,867	516,024	10,975,854	40,071	1,092,143
No adjusted gross income	3,476	30,847	88,167	1,230,591	133,814	1,827,388	40,171	1,334,865	161,838	18,604,337	8,104	140,922	3,095	317,890
\$1 under \$5,000	*5,090	*28,214	157,182	353,653	85,741	499,349	73,147	239,889	62,597	543,814	22,133	43,355	*963	*2,634
\$5,000 under \$10,000	11,804	27,051	306,312	946,360	146,920	730,084	105,867	507,038	65,402	771,427	24,320	61,120	*965	*650
\$10,000 under \$15,000	*6,030	*20,047	358,106	1,262,375	171,493	852,745	103,407	669,213	62,090	758,162	25,935	107,461	*2,894	*2,331
\$15,000 under \$20,000	8,175	20,283	334,966	1,601,873	204,302	1,010,834	113,829	1,000,851	80,701	773,402	20,264	68,067	*986	*1,267
\$20,000 under \$25,000	*8,619	*39,196	324,544	1,344,128	226,893	1,177,820	125,824	1,150,129	70,157	646,479	14,909	58,186	-	-
\$25,000 under \$30,000	*6,626	*21,058	256,805	1,199,624	189,612	1,023,968	126,286	1,449,377	74,637	595,178	15,484	69,427	*956	*1,450
\$30,000 under \$40,000	8,924	22,556	525,612	2,676,154	436,433	2,371,700	261,516	2,727,605	142,074	1,297,347	29,869	173,015	*3,778	*5,724
\$40,000 under \$50,000	13,898	87,264	413,075	2,291,241	422,945	2,162,587	290,509	3,693,857	145,266	1,229,034	36,484	210,039	*53	*1,469
\$50,000 under \$75,000	20,985	33,916	911,698	5,635,018	969,265	5,103,391	632,201	9,384,983	353,336	2,720,548	76,231	594,701	8,469	12,220
\$75,000 under \$100,000	13,192	33,226	610,407	5,162,865	636,318	3,466,671	500,282	10,091,548	264,739	2,211,195	57,917	485,975	6,349	18,926
\$100,000 under \$200,000	9,327	36,255	764,900	10,005,767	615,972	4,038,766	931,467	34,996,585	363,787	5,059,164	102,439	1,678,652	4,141	19,354
\$200,000 under \$500,000	2,349	20,530	324,297	8,657,987	125,800	1,739,186	580,146	56,347,561	188,720	5,754,731	52,529	1,640,438	3,280	46,225
\$500,000 under \$1,000,000	1,134	6,923	80,504	3,948,647	29,237	555,680	162,614	38,924,100	48,539	3,174,866	16,903	1,448,400	1,873	52,478
\$1,000,000 or more	605	12,045	54,558	6,484,329	18,182	604,715	107,512	107,240,229	37,957	14,546,182	12,504	4,196,096	2,270	609,525
Taxable returns, total.....	101,582	358,254	4,700,887	48,918,804	3,775,994	21,973,602	3,844,911	266,486,509	1,734,319	36,748,227	471,449	10,675,498	31,324	824,677
No adjusted gross income	*10	*587	1,554	151,657	**1,311	**121,205	1,296	539,523	1,987	992,666	186	22,540	179	73,451
\$1 under \$5,000.....	-	-	*3,874	*6,804	**	**	21,835	29,346	*4,576	*10,301	16,250	30,777	-	-
\$5,000 under \$10,000	*7,748	*24,743	74,857	197,468	36,619	120,643	37,872	167,048	14,923	77,662	13,733	31,686	-	-
\$10,000 under \$15,000	-	-	192,528	673,155	76,180	348,568	72,805	481,776	27,985	236,682	20,117	88,562	-	-
\$15,000 under \$20,000	*8,173	*20,259	275,875	1,343,514	145,116	677,691	81,382	659,845	50,658	269,712	16,709	52,791	*986	*1,267
\$20,000 under \$25,000	*8,618	*39,196	280,892	1,108,782	178,394	765,036	98,791	805,560	55,206	473,725	12,056	41,346	-	-
\$25,000 under \$30,000	*6,626	*21,058	226,852	1,029,797	156,257	703,141	107,950	1,212,038	63,446	390,189	13,516	68,706	*956	*1,450
\$30,000 under \$40,000	8,924	22,556	507,343	2,504,903	396,851	2,018,301	243,264	2,537,118	125,055	915,755	29,461	168,867	*2,875	*5,006
\$40,000 under \$50,000	13,897	87,263	402,980	2,241,500	407,383	2,025,552	281,823	3,565,352	141,999	1,001,966	32,706	173,051	*8	*207
\$50,000 under \$75,000	20,985	33,916	901,112	5,480,752	954,602	4,853,675	620,582	9,143,980	348,010	2,360,155	75,865	593,847	8,438	9,912
\$75,000 under \$100,000	13,192	33,226	610,035	5,138,550	635,950	3,463,865	498,709	10,032,977	263,960	2,121,223	56,767	457,079	*6,346	*18,832
\$100,000 under \$200,000	9,323	36,014	763,968	9,970,355	614,296	3,986,357	928,640	34,842,189	361,865	4,799,749	102,227	1,667,023	4,138	19,219
\$200,000 under \$500,000	2,346	20,468	324,063	8,646,373	125,676	1,733,838	579,920	56,327,720	188,345	5,635,458	52,476	1,639,087	3,269	45,576
\$500,000 under \$1,000,000	1,134	6,923	80,453	3,944,388	29,198	553,296	162,558	38,914,023	48,434	3,099,106	16,890	1,447,510	1,867	52,436
\$1,000,000 or more	605	12,045	54,501	6,480,804	18,163	602,437	107,483	107,228,014	37,870	14,363,880	12,491	4,192,525	2,263	597,321
Nontaxable returns, total.....	18,653	81,157	810,245	3,881,808	636,936	5,191,284	309,865	3,271,321	387,522	21,937,640	44,575	300,357	8,747	267,465

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation			Social security benefits			Foreign-earned income exclusion			Other income	
	Net income		Net loss		Number of returns		Amount	Total		Amount	Taxable		Amount	Net income	
	Number of returns	Amount	Number of returns	Amount	(97)	(98)	(99)	Amount	Number of returns	(100)	Number of returns	Amount	(101)	Number of returns	Amount
All returns, total.....	725,782	9,201,162	1,320,526	15,444,078	6,775,723	17,530,779	12,487,903	163,232,484	9,459,189	75,078,976	314,486	14,136,544	4,944,364	27,088,891	
No adjusted gross income	21,107	293,577	93,057	2,830,896	12,270	40,805	91,865	1,053,209	1,093	2,209	73,378	2,557,507	47,217	671,169	
\$1 under \$5,000	57,487	141,932	29,432	216,356	159,738	222,836	397,905	3,992,375	2,109	5,493	46,298	1,813,192	249,089	416,397	
\$5,000 under \$10,000	50,064	290,750	56,883	489,518	628,629	1,327,580	638,148	7,081,257	6,861	32,750	24,325	1,180,807	305,684	736,826	
\$10,000 under \$15,000	63,481	388,078	74,458	519,339	811,127	1,852,757	814,685	9,790,900	26,416	82,646	15,354	732,672	291,147	714,533	
\$15,000 under \$20,000	54,159	396,639	96,332	862,034	794,785	1,890,343	882,950	11,261,875	131,741	177,429	14,247	464,622	278,743	858,355	
\$20,000 under \$25,000	49,721	430,118	92,794	787,278	666,216	1,771,966	991,337	12,820,712	672,301	791,245	10,872	497,568	233,699	601,041	
\$25,000 under \$30,000	47,681	397,656	69,746	652,760	573,299	1,718,447	968,684	12,433,276	918,260	1,923,857	12,622	469,776	237,625	540,760	
\$30,000 under \$40,000	71,853	947,019	158,017	1,494,488	861,705	2,323,175	1,815,652	22,555,407	1,813,733	7,311,862	10,568	584,170	468,978	1,460,010	
\$40,000 under \$50,000	58,747	634,265	122,098	901,391	684,726	1,952,513	1,231,654	14,962,279	1,231,654	8,760,116	17,243	696,203	469,902	1,173,513	
\$50,000 under \$75,000	126,617	1,783,382	272,008	2,220,894	995,309	2,692,463	2,299,418	30,035,253	2,299,418	24,332,782	28,752	1,264,500	864,966	2,427,815	
\$75,000 under \$100,000	57,899	1,180,685	108,769	995,970	347,464	903,695	1,063,491	15,802,792	1,063,491	13,432,168	11,898	733,974	530,390	1,823,402	
\$100,000 under \$200,000	49,275	1,443,705	97,568	1,431,236	208,967	703,308	918,857	14,765,944	918,857	12,550,862	23,823	1,478,662	619,957	4,341,725	
\$200,000 under \$500,000	13,265	515,917	34,183	981,091	27,893	113,140	290,632	5,088,779	290,632	4,325,404	17,882	1,177,853	240,278	3,796,468	
\$500,000 under \$1,000,000	2,397	168,831	9,215	425,239	2,301	11,695	52,672	986,601	52,672	838,601	4,251	291,215	60,319	2,013,032	
\$1,000,000 or more	2,028	188,607	5,965	635,588	1,292	6,056	29,952	601,834	29,952	511,552	2,975	193,821	46,370	5,513,846	
Taxable returns, total.....	\$21,196	7,716,556	1,054,397	10,945,434	4,974,603	13,437,117	10,971,233	144,876,964	9,276,945	74,358,900	145,338	7,482,186	4,236,324	24,510,698	
No adjusted gross income	140	24,094	253	52,404	**	**	392	8,358	**10	**110	**5	**360	847	105,933	
\$1 under \$5,000	*2,711	*15,858	*917	*23	**9,854	**5,530	24,393	183,155	-	-	-	-	92,284	139,836	
\$5,000 under \$10,000	14,582	93,184	10,473	72,851	157,804	376,461	164,896	1,629,078	*4,905	*25,425	*2,870	*166,631	122,331	227,679	
\$10,000 under \$15,000	24,987	151,992	30,676	207,632	358,955	817,698	503,647	5,149,417	23,551	73,261	*5,542	*285,478	184,094	431,989	
\$15,000 under \$20,000	37,525	265,888	75,671	603,337	429,475	1,048,232	801,241	10,138,903	118,212	154,101	*9,150	*265,570	203,742	535,696	
\$20,000 under \$25,000	34,402	255,239	76,366	590,270	479,220	1,302,098	932,768	12,099,750	636,854	761,122	8,046	409,222	177,931	387,315	
\$25,000 under \$30,000	33,540	193,340	62,425	611,395	470,907	1,386,073	927,836	11,881,573	879,271	1,845,395	*7,595	*297,382	199,631	419,656	
\$30,000 under \$40,000	66,735	864,672	150,987	1,404,555	816,253	2,162,703	1,769,568	22,000,730	1,767,649	7,110,387	7,264	376,745	435,537	1,341,545	
\$40,000 under \$50,000	55,691	579,994	121,703	883,371	673,097	1,914,751	1,214,729	14,810,812	1,214,729	8,655,848	16,549	627,994	465,157	1,145,884	
\$50,000 under \$75,000	126,181	1,776,888	271,256	2,160,621	991,139	2,685,757	2,281,284	29,833,094	2,281,284	24,162,941	28,051	1,211,551	859,845	2,308,783	
\$75,000 under \$100,000	57,750	1,178,718	106,816	914,244	347,463	903,689	1,061,347	15,765,683	1,061,347	13,400,626	11,541	716,635	529,854	1,822,139	
\$100,000 under \$200,000	49,274	1,443,704	97,547	1,427,462	208,965	703,302	916,304	14,706,058	916,304	12,499,959	23,709	1,468,617	618,383	4,335,726	
\$200,000 under \$500,000	13,257	515,767	34,146	977,208	27,879	113,073	290,293	5,083,439	290,293	4,320,866	17,815	1,172,879	240,088	3,789,000	
\$500,000 under \$1,000,000	2,396	168,791	9,202	419,669	2,301	11,695	52,626	985,845	52,626	837,958	4,235	290,015	60,270	2,010,388	
\$1,000,000 or more	2,025	188,426	5,959	620,390	1,292	6,056	29,910	601,067	29,910	510,901	2,966	193,107	46,329	5,509,129	
Nontaxable returns, total.....	204,585	1,484,606	266,128	4,498,644	1,801,120	4,093,662	1,516,669	18,355,530	182,245	720,076	169,148	6,654,358	708,040	2,578,193	

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income		Net operating loss		Gambling earnings		Total			Statutory adjustments			Moving expense adjustment	
	Net loss													
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total.....	216,168	4,209,112	578,583	49,634,620	1,427,596	15,142,418	22,659,973	56,698,800	3,687,149	7,883,438	4,136,505	2,254,531	986,313	2,230,965
No adjusted gross income.....	8,743	994,543	295,608	44,465,444	8,290	87,127	199,609	519,894	14,119	29,525	16,563	12,534	6,340	16,633
\$1 under \$5,000.....	5,974	130,512	70,682	377,342	30,336	59,760	1,065,605	540,037	61,743	89,811	43,362	20,237	*9,531	*19,055
\$5,000 under \$10,000.....	8,445	176,231	36,493	287,962	53,783	136,905	1,796,429	1,386,903	83,846	138,070	157,283	61,985	34,906	54,507
\$10,000 under \$15,000.....	13,294	124,845	36,522	463,071	81,577	223,587	1,593,073	1,543,709	138,285	221,707	244,369	94,116	43,210	84,968
\$15,000 under \$20,000.....	*5,551	*56,078	26,779	273,930	104,301	275,329	1,625,815	1,984,699	215,205	399,406	377,123	209,422	64,671	97,398
\$20,000 under \$25,000.....	8,632	73,722	9,654	78,557	105,418	393,282	1,570,338	2,314,750	255,646	493,287	416,985	228,074	73,528	143,283
\$25,000 under \$30,000.....	*8,745	*24,230	15,860	158,738	95,587	401,101	1,483,536	2,348,214	262,534	489,160	463,430	284,128	68,847	133,376
\$30,000 under \$40,000.....	13,910	46,656	21,681	267,811	146,143	683,978	2,725,575	4,375,784	545,606	994,763	800,829	509,057	163,893	256,619
\$40,000 under \$50,000.....	28,918	222,534	10,775	91,030	116,943	530,395	2,152,977	3,902,301	442,717	1,020,424	570,565	340,500	101,793	208,945
\$50,000 under \$75,000.....	36,181	295,599	23,562	471,686	291,232	1,684,626	3,820,714	8,165,123	723,956	1,507,201	1,045,995	494,478	188,493	363,713
\$75,000 under \$100,000.....	18,506	246,769	10,742	135,251	180,611	1,289,609	1,654,816	6,085,452	402,656	972,329	-	-	83,571	271,983
\$100,000 under \$200,000.....	28,360	418,497	11,724	523,962	159,941	2,357,889	1,961,790	11,317,211	413,930	1,108,210	-	-	118,039	431,856
\$200,000 under \$500,000.....	21,111	679,556	5,420	482,281	38,815	2,373,502	745,093	8,187,096	100,866	331,798	-	-	24,707	96,820
\$500,000 under \$1,000,000.....	5,724	289,444	1,403	310,022	8,882	1,195,609	162,434	2,287,020	17,073	57,747	-	-	3,299	32,861
\$1,000,000 or more.....	4,075	449,894	1,678	1,247,533	5,737	3,449,720	102,171	1,740,608	8,966	30,002	-	-	1,483	12,949
Taxable returns, total.....	181,376	2,851,464	139,637	12,564,522	1,220,006	13,993,230	17,733,370	51,653,670	3,427,142	7,423,746	3,679,029	2,054,373	885,199	2,013,312
No adjusted gross income.....	68	62,967	4,218	8,863,020	146	1,635	1,947	18,884	58	204	*42	*60	-	-
\$1 under \$5,000.....	-	-	*1,745	*13,981	*3,823	*10,815	58,172	21,464	*10,802	*14,839	-	-	-	-
\$5,000 under \$10,000.....	*989	*111,356	2,848	20,550	11,775	13,351	372,350	356,308	38,847	55,817	68,568	25,531	*8,925	*10,032
\$10,000 under \$15,000.....	*5,719	*17,719	13,331	110,164	42,955	98,995	782,113	746,074	97,250	157,143	176,179	72,370	37,027	61,704
\$15,000 under \$20,000.....	*5,208	*43,681	18,270	157,302	65,498	154,873	1,041,173	1,345,442	187,101	348,399	288,149	169,233	46,018	64,120
\$20,000 under \$25,000.....	7,202	60,946	6,671	41,602	83,294	276,345	1,143,046	1,713,020	235,125	458,376	352,072	202,334	54,101	112,410
\$25,000 under \$30,000.....	*7,804	*23,759	12,517	78,846	82,875	338,834	1,255,365	1,917,080	232,188	419,591	425,296	267,801	62,986	101,014
\$30,000 under \$40,000.....	13,567	25,933	19,713	234,291	134,062	561,573	2,557,906	4,067,267	527,172	967,332	764,839	488,169	155,679	239,946
\$40,000 under \$50,000.....	28,529	211,055	10,329	65,594	114,325	499,899	2,101,032	3,791,021	433,031	998,520	564,297	337,703	101,785	208,884
\$50,000 under \$75,000.....	34,929	257,080	19,762	380,506	288,001	1,583,806	3,799,432	8,085,844	722,392	1,504,563	1,039,586	491,152	187,590	368,807
\$75,000 under \$100,000.....	18,160	222,376	10,708	126,480	180,608	1,289,440	1,653,428	6,075,978	402,485	971,648	-	-	83,570	271,983
\$100,000 under \$200,000.....	28,323	416,672	11,219	491,677	159,540	2,320,355	1,958,232	11,305,222	413,837	1,107,937	-	-	118,036	431,815
\$200,000 under \$500,000.....	21,091	678,759	5,289	464,220	38,570	2,305,611	744,725	8,183,432	100,826	331,672	-	-	24,703	96,797
\$500,000 under \$1,000,000.....	5,717	269,353	1,372	299,632	8,825	1,160,962	162,341	2,286,408	17,064	57,721	-	-	3,297	32,851
\$1,000,000 or more.....	4,071	449,808	1,646	1,216,657	5,708	3,376,736	102,108	1,740,227	8,961	29,984	-	-	1,483	12,949
Nontaxable returns, total.....	34,792	1,357,648	438,946	37,070,098	207,590	1,149,189	4,926,603	5,045,130	260,006	459,692	457,477	200,158	101,114	217,653

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Statutory adjustments--continued														
Size of adjusted gross income	Deduction for self-employment tax		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total.....	14,029,609	16,689,650	1,264,007	11,928,242	805,367	236,115	610,609	7,247,919	3,491,539	6,755,071	50,393	81,977	198,438	1,313,318
No adjusted gross income	146,045	113,759	3,055	18,035	7,874	1,604	8,728	207,873	56,022	102,489	950	1,826	1,701	15,432
\$1 under \$5,000	936,958	208,504	3,737	3,939	29,431	4,091	6,311	26,351	109,642	133,803	41	63	8,878	34,184
\$5,000 under \$10,000	1,529,532	694,449	13,746	30,916	42,416	27,299	9,889	72,122	164,923	208,642	963	1,293	6,757	60,464
\$10,000 under \$15,000	1,133,704	721,679	6,635	12,388	78,614	30,272	20,895	93,262	187,684	266,291	1,953	3,279	10,775	15,747
\$15,000 under \$20,000	996,190	746,084	14,316	39,380	63,096	8,015	21,655	143,581	224,376	337,496	1,132	1,546	3,942	2,370
\$20,000 under \$25,000	857,359	712,956	27,328	83,474	62,725	8,560	24,818	175,202	218,211	360,485	4,860	4,438	12,531	104,992
\$25,000 under \$30,000	739,616	672,316	24,116	76,100	46,146	25,183	31,336	210,236	197,915	339,005	843	924	16,550	117,787
\$30,000 under \$40,000	1,319,630	1,279,648	58,077	218,750	92,079	13,436	61,550	338,092	352,114	580,433	5,761	10,169	27,569	169,727
\$40,000 under \$50,000	1,099,759	1,159,699	69,970	297,447	87,385	18,391	51,550	288,531	287,436	475,778	2,003	2,642	20,784	89,945
\$50,000 under \$75,000	2,027,879	2,668,565	212,749	1,011,170	135,503	42,546	110,340	857,574	531,732	989,871	4,962	7,374	50,346	215,140
\$75,000 under \$100,000	1,090,067	1,837,645	187,944	1,276,520	87,107	17,154	86,964	993,166	304,522	678,400	8,893	11,543	15,589	26,711
\$100,000 under \$200,000	1,395,451	3,025,831	363,417	3,665,876	54,790	25,440	110,041	1,589,900	487,783	1,166,701	9,968	16,906	17,871	285,367
\$200,000 under \$500,000	562,525	1,846,213	215,388	3,807,689	13,640	3,965	46,287	1,196,927	262,792	755,555	6,720	16,351	3,748	123,684
\$500,000 under \$1,000,000	119,724	503,417	42,222	918,298	3,080	8,848	12,365	506,344	64,224	216,964	998	2,686	1,047	28,494
\$1,000,000 or more	75,169	498,883	21,307	468,260	1,482	1,311	7,882	548,760	42,163	143,159	344	938	352	23,275
Taxable returns, total.....	9,899,794	14,257,593	1,229,531	11,823,749	672,306	185,518	568,324	6,827,523	2,874,311	5,770,780	45,399	70,961	175,792	1,186,030
No adjusted gross income	1,729	4,575	16	203	19	15	116	12,045	648	1,710	22	22	30	68
\$1 under \$5,000	38,321	5,466	3	92	9,945	958	5	44	109	43,608	2	2	2	48,432
\$5,000 under \$10,000	265,462	115,842	4,500	4,341	9,743	3,422	5,768	49,282	41,369	92,182	2,853	2,993	7,912	9,780
\$10,000 under \$15,000	448,235	276,151	3,202	5,024	54,982	19,134	12,066	52,296	92,197	225,074	1,132	1,546	3,942	2,370
\$15,000 under \$20,000	536,263	364,611	12,304	35,352	43,109	4,955	19,372	129,781	153,721	242,759	3,919	2,998	10,688	79,319
\$20,000 under \$25,000	523,809	410,180	23,291	77,909	44,895	6,073	19,819	120,662	149,816	263,242	843	924	15,609	96,200
\$25,000 under \$30,000	567,193	478,474	20,618	65,458	39,214	20,321	30,428	204,056	153,059	513,748	4,652	6,763	26,278	160,331
\$30,000 under \$40,000	1,201,039	1,141,052	57,209	214,957	89,039	13,235	58,598	316,621	319,890	459,239	2,003	2,642	19,532	87,103
\$40,000 under \$50,000	1,064,840	1,112,868	66,183	285,096	86,483	18,273	49,516	280,693	277,482	977,618	4,962	7,374	50,346	215,140
\$50,000 under \$75,000	2,013,917	2,643,654	212,230	1,002,947	135,500	42,545	109,187	830,593	527,057	677,552	8,893	11,543	15,589	26,711
\$75,000 under \$100,000	1,089,042	1,833,384	187,698	1,273,134	86,757	17,108	86,952	992,915	304,270	1,158,736	9,968	16,906	17,869	285,273
\$100,000 under \$200,000	1,392,917	3,023,791	363,400	3,665,551	54,430	25,373	110,018	1,588,802	485,738	755,217	6,719	16,348	3,746	123,534
\$200,000 under \$500,000	562,257	1,845,561	215,357	3,807,225	13,627	3,958	46,250	1,195,049	262,671	216,881	998	2,686	1,047	28,494
\$500,000 under \$1,000,000	119,650	503,229	42,216	918,230	3,079	8,837	12,357	506,119	64,196	143,106	343	937	352	23,275
\$1,000,000 or more	75,118	498,755	21,304	468,228	1,482	1,311	7,876	548,609	42,151	143,106	343	937	352	23,275
Non-taxable returns, total.....	4,129,815	2,432,057	34,476	104,492	133,061	50,597	42,285	420,395	617,228	984,291	4,994	11,016	22,646	127,288

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total.....	5,782	77,574	85,755,366	449,696,182	11,200,024	14,264,309	40,244,305	741,376,847	248,657,119	669,241,317	102,845,571	4,136,119,714	102,834,362	906,811,755
No adjusted gross income.....	*86	*183	-	-	-	-	-	-	2,107,435	5,769,094	-	-	830	446
\$1 under \$5,000.....	-	-	13,166,081	45,836,945	748,415	875,696	181,984	2,059,633	9,184,631	25,216,000	2,477,551	2,389,775	2,472,231	353,964
\$5,000 under \$10,000.....	*2,961	*37,156	12,530,364	61,616,905	1,534,274	1,820,265	449,351	5,909,706	16,952,885	46,581,699	6,166,011	13,230,063	6,160,181	1,981,657
\$10,000 under \$15,000.....	-	-	11,447,455	60,213,880	1,876,315	2,281,762	828,262	8,806,912	20,176,259	55,442,156	8,510,541	39,393,384	8,504,604	5,871,771
\$15,000 under \$20,000.....	-	-	10,561,014	57,667,807	1,648,639	2,172,316	1,220,145	13,265,694	21,543,177	59,201,363	10,672,923	77,267,830	10,674,786	11,511,414
\$20,000 under \$25,000.....	-	-	8,462,634	46,656,600	1,100,977	1,442,401	1,504,577	15,865,714	18,671,868	51,322,673	9,659,615	109,880,452	9,659,573	16,387,408
\$25,000 under \$30,000.....	-	-	6,651,961	36,668,030	727,725	928,507	1,738,793	18,625,692	16,144,766	44,374,124	8,268,013	130,116,151	8,268,020	19,424,519
\$30,000 under \$40,000.....	*988	*5,092	9,052,133	52,323,716	1,096,722	1,428,211	4,233,200	48,169,263	27,568,156	75,775,443	13,200,203	284,989,844	13,203,325	43,808,543
\$40,000 under \$50,000.....	-	-	5,585,017	34,462,843	723,746	936,129	4,285,183	52,275,804	23,000,682	63,231,006	9,837,453	290,993,509	9,837,453	47,295,699
\$50,000 under \$75,000.....	*687	*1,491	6,014,252	38,946,048	1,074,669	1,434,591	10,741,308	152,365,377	43,943,539	120,799,473	16,721,855	711,037,056	16,721,857	121,154,138
\$75,000 under \$100,000.....	-	-	1,438,485	9,633,603	399,121	554,368	6,373,141	109,484,166	22,012,494	50,513,803	7,807,547	491,122,090	7,807,557	95,539,536
\$100,000 under \$200,000.....	*306	*1,123	669,290	4,512,433	215,108	315,922	6,435,275	152,802,468	20,379,286	55,552,886	7,096,683	721,988,211	7,096,691	163,109,572
\$200,000 under \$500,000.....	*276	*8,094	125,744	820,886	42,531	58,146	1,750,664	72,773,885	5,414,891	5,461,597	1,874,755	463,540,868	1,874,757	129,671,706
\$500,000 under \$1,000,000.....	276	11,361	32,562	215,533	8,064	11,089	315,694	25,712,309	986,970	-	347,693	209,906,906	347,735	66,962,941
\$1,000,000 or more.....	202	13,072	18,375	120,952	3,719	4,905	186,729	63,260,224	570,079	-	204,728	590,263,576	204,751	183,738,442
Taxable returns, total.....	2,728	40,085	56,999,765	297,986,795	8,701,083	11,066,341	37,532,174	692,819,118	182,923,401	488,641,708	94,524,478	4,097,622,938	94,527,484	901,028,968
No adjusted gross income.....	-	-	-	-	-	-	-	-	12,228	33,585	-	-	28	200
\$1 under \$5,000.....	-	-	2,456,205	4,992,892	*9,854	*10,974	6,616	7,857	*4,080	*11,221	2,462,752	2,380,976	2,463,718	351,995
\$5,000 under \$10,000.....	-	-	5,526,513	22,760,867	469,896	493,322	55,538	265,191	2,756,231	7,571,642	5,579,940	12,748,862	5,581,923	1,910,232
\$10,000 under \$15,000.....	-	-	6,670,796	29,600,148	1,254,771	1,369,227	387,336	2,679,914	6,798,479	18,678,531	7,056,839	36,350,100	7,056,839	5,418,363
\$15,000 under \$20,000.....	-	-	7,000,666	34,566,895	1,594,743	2,102,312	708,731	5,671,760	9,577,622	26,316,692	7,710,155	65,666,596	7,710,155	9,774,934
\$20,000 under \$25,000.....	-	-	6,623,212	34,381,508	1,086,511	1,425,389	1,109,800	9,860,229	10,949,814	30,092,976	7,732,662	98,363,134	7,732,620	14,662,551
\$25,000 under \$30,000.....	-	-	5,975,177	31,987,494	723,842	924,439	1,465,010	13,982,230	12,208,366	33,554,047	7,440,776	123,824,295	7,440,776	18,484,321
\$30,000 under \$40,000.....	*988	*5,092	8,880,575	51,107,667	1,095,368	1,426,983	3,918,414	41,733,294	25,277,339	69,478,002	12,801,001	281,574,914	12,801,001	43,298,909
\$40,000 under \$50,000.....	-	-	5,570,108	34,355,534	722,903	934,696	4,171,472	49,116,304	22,386,763	61,543,283	9,740,560	289,897,706	9,740,660	47,134,140
\$50,000 under \$75,000.....	*686	*1,451	6,012,211	38,931,351	1,074,660	1,434,577	10,664,077	148,375,252	43,641,188	119,968,586	16,674,723	710,353,096	16,674,723	121,053,595
\$75,000 under \$100,000.....	-	-	1,438,479	9,633,560	399,121	554,368	6,364,916	108,940,767	21,980,011	50,424,489	7,802,392	490,975,134	7,802,392	95,513,268
\$100,000 under \$200,000.....	*302	*1,037	669,218	4,511,965	215,104	315,917	6,428,702	151,807,945	20,363,182	55,509,669	7,095,784	721,936,951	7,095,790	163,098,707
\$200,000 under \$500,000.....	*274	*8,072	125,688	820,556	42,528	58,141	1,749,543	72,374,231	5,412,099	5,458,985	1,874,477	463,484,850	1,874,478	129,656,928
\$500,000 under \$1,000,000.....	276	11,361	32,547	215,431	8,064	11,089	315,456	25,506,367	986,345	-	347,629	209,875,112	347,670	66,954,088
\$1,000,000 or more.....	202	13,072	18,369	120,925	3,719	4,905	186,563	62,497,778	569,652	-	204,688	590,190,213	204,711	183,716,737
Nontaxable returns, total.....	3,054	37,489	28,755,602	151,709,387	2,498,941	3,197,967	2,712,131	48,557,729	65,733,718	180,599,609	8,321,093	38,496,776	8,306,878	5,762,767

* Estimate should be used with caution due to the small number of sample returns on which it is based

-- Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500.

NOTE: Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	0.02	0.11	0.14	0.21	0.30	0.97	1.46	1.78	0.53	1.00	0.72	0.97
No adjusted gross income	226	122	385	448	260	247	1193	979	379	414	874	863
\$1 under \$5,000	103	119	119	170	202	442	1285	3236	266	475	1317	1752
\$5,000 under \$10,000	106	109	122	135	200	430	1232	3494	309	544	897	1373
\$10,000 under \$15,000	110	111	127	135	193	409	961	2253	307	562	720	1207
\$15,000 under \$20,000	113	113	128	134	187	431	891	1585	304	643	572	970
\$20,000 under \$25,000	125	125	137	144	196	488	970	2521	323	654	525	1221
\$25,000 under \$30,000	138	138	148	155	203	545	1093	3133	331	728	447	661
\$30,000 under \$40,000	104	103	112	119	142	399	645	1273	233	529	277	483
\$40,000 under \$50,000	111	111	119	126	146	457	644	1489	231	558	258	348
\$50,000 under \$75,000	082	083	088	095	099	343	422	912	152	398	160	228
\$75,000 under \$100,000	111	111	120	130	124	481	497	880	180	457	203	313
\$100,000 under \$200,000	108	098	118	123	113	351	285	458	135	324	178	295
\$200,000 under \$500,000	107	092	123	135	110	286	201	332	119	251	179	283
\$500,000 under \$1,000,000	101	089	118	142	102	232	160	287	106	251	165	363
\$1,000,000 or more	049	019	058	046	050	059	065	076	051	077	078	092
Taxable returns, total.....	0.19	0.13	0.24	0.23	0.33	1.03	1.49	1.80	0.56	1.02	0.74	0.98
No adjusted gross income	1223	169	1640	1083	1223	342	2714	2198	1262	790	2362	1387
\$1 under \$5,000	259	293	374	431	349	636	2053	3427	336	514	4413	6081
\$5,000 under \$10,000	172	175	187	199	297	697	1775	4976	440	778	1934	2759
\$10,000 under \$15,000	152	153	174	183	242	500	1102	2377	372	662	988	1508
\$15,000 under \$20,000	144	145	166	175	213	458	950	1770	331	610	732	1444
\$20,000 under \$25,000	145	145	160	168	215	507	1020	2665	344	680	601	1520
\$25,000 under \$30,000	148	148	159	166	215	569	1126	3232	347	751	495	737
\$30,000 under \$40,000	106	106	115	121	145	407	661	1328	239	544	288	423
\$40,000 under \$50,000	112	112	120	127	147	463	652	1547	234	568	260	353
\$50,000 under \$75,000	082	083	088	096	099	343	425	930	153	401	160	227
\$75,000 under \$100,000	111	111	120	130	124	482	498	894	180	458	203	314
\$100,000 under \$200,000	108	098	118	123	113	353	286	462	135	325	178	296
\$200,000 under \$500,000	107	092	124	135	110	288	201	333	119	252	179	284
\$500,000 under \$1,000,000	101	089	118	142	102	233	160	288	106	252	165	364
\$1,000,000 or more	049	019	058	046	050	060	065	076	051	077	078	092
Nontaxable returns, total.....	0.55	0.96	0.65	0.92	1.24	2.96	7.14	11.21	2.07	4.53	3.63	6.10

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions		Sales of capital assets reported on Schedule D					
			Net income		Net loss				Taxable net gain		Taxable net loss		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total.....	4.97	6.99	0.49	0.99	1.49	2.06	1.59	3.99	0.74	0.45	1.51	1.68	1.32	1.29
No adjusted gross income	53.92	62.56	6.03	7.46	3.52	4.40	15.11	25.08	5.77	2.95	4.57	5.03	9.28	6.09
\$1 under \$5,000	37.76	40.94	3.21	4.70	8.80	14.74	4.66	6.30	3.58	5.22	7.15	7.75	6.63	12.01
\$5,000 under \$10,000	19.61	23.34	2.55	3.21	7.56	11.10	7.23	11.29	4.08	5.41	7.12	7.92	7.44	17.96
\$10,000 under \$15,000	14.54	17.04	3.11	3.91	7.32	11.28	7.51	13.61	4.21	6.28	7.77	8.46	8.07	12.41
\$15,000 under \$20,000	15.12	18.79	3.31	4.44	6.94	10.22	7.19	15.01	4.23	6.21	7.73	8.46	7.99	19.26
\$20,000 under \$25,000	17.27	20.37	3.53	4.88	7.62	10.52	7.60	14.06	4.46	6.42	7.57	8.85	8.55	14.00
\$25,000 under \$30,000	16.16	19.54	3.94	5.76	7.70	11.85	7.89	17.78	4.56	6.92	8.45	9.56	7.88	14.71
\$30,000 under \$40,000	11.51	13.96	2.88	4.41	5.40	8.25	5.71	12.41	3.13	4.63	5.88	6.81	5.58	10.59
\$40,000 under \$50,000	16.25	20.14	3.17	5.02	5.69	8.59	5.43	11.32	3.24	4.56	5.96	7.01	5.50	10.28
\$50,000 under \$75,000	14.32	18.03	2.27	3.48	4.23	6.91	3.78	8.40	2.18	3.03	3.98	4.61	3.83	7.06
\$75,000 under \$100,000	23.97	31.09	3.18	4.58	5.65	8.27	5.01	11.03	2.54	3.59	4.83	5.50	4.24	7.82
\$100,000 under \$200,000	22.74	25.86	2.35	2.83	5.19	7.10	4.35	12.55	1.73	2.09	3.65	4.04	2.76	4.62
\$200,000 under \$500,000	27.04	37.96	2.31	2.70	5.12	6.62	5.56	14.36	1.42	1.88	3.21	3.41	2.17	4.15
\$500,000 under \$1,000,000	30.93	80.23	2.58	3.78	4.99	7.99	8.12	19.65	1.23	1.86	3.13	3.24	1.89	4.22
\$1,000,000 or more	19.75	26.33	1.43	2.08	2.37	2.02	6.93	26.81	0.56	0.28	1.78	1.85	0.88	0.89
Taxable returns, total.....	5.54	7.54	0.76	1.13	1.74	2.49	1.67	4.12	0.78	0.46	1.71	1.92	1.37	1.31
No adjusted gross income	91.48	91.48	27.99	15.36	29.64	9.40	54.57	58.63	14.16	3.58	23.82	24.46	21.86	8.17
\$1 under \$5,000	--	--	17.78	23.39	70.43	69.99	5.22	6.68	4.24	5.03	19.24	25.06	8.11	13.20
\$5,000 under \$10,000	40.79	45.83	6.75	8.43	18.47	22.31	9.28	13.12	5.48	6.44	14.79	18.19	9.97	15.72
\$10,000 under \$15,000	17.91	19.77	5.21	6.67	10.12	15.82	9.04	16.68	5.06	6.69	10.46	11.95	9.58	15.11
\$15,000 under \$20,000	18.61	22.43	4.70	6.59	8.53	13.08	7.73	15.88	4.59	6.80	8.69	9.73	8.83	22.52
\$20,000 under \$25,000	19.52	22.68	4.58	6.57	8.66	12.11	8.15	15.11	4.71	6.26	8.46	9.90	9.13	15.28
\$25,000 under \$30,000	17.35	21.03	4.48	6.70	8.49	12.85	8.25	15.17	4.79	6.77	9.44	10.78	8.32	15.90
\$30,000 under \$40,000	11.51	13.96	3.04	4.74	5.61	8.34	5.78	12.49	3.22	4.72	6.15	7.13	5.77	10.07
\$40,000 under \$50,000	16.68	20.99	3.24	5.17	5.73	8.69	5.50	11.41	3.28	4.65	6.03	7.14	5.55	10.44
\$50,000 under \$75,000	14.46	18.19	2.28	3.50	4.25	6.97	3.78	8.40	2.19	3.05	4.01	4.66	3.84	7.13
\$75,000 under \$100,000	23.97	31.09	3.18	4.59	5.65	8.34	5.01	11.03	2.54	3.60	4.84	5.51	4.24	7.91
\$100,000 under \$200,000	22.75	25.86	2.35	2.83	5.19	7.13	4.35	12.55	1.73	2.10	3.66	4.04	2.76	4.64
\$200,000 under \$500,000	27.08	37.98	2.31	2.70	5.13	6.70	5.56	14.36	1.42	1.88	3.22	3.41	2.18	4.17
\$500,000 under \$1,000,000	30.93	80.23	2.59	3.78	5.00	8.09	8.12	19.65	1.23	1.86	3.13	3.24	1.89	4.23
\$1,000,000 or more	19.75	26.33	1.43	2.09	2.37	2.04	6.93	26.81	0.57	0.29	1.78	1.85	0.88	0.89
Nontaxable returns, total.....	11.42	17.43	1.26	2.06	3.03	3.74	5.53	13.59	2.98	3.46	3.30	3.46	5.18	7.28

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Sales of capital assets reported on Schedule D--continued														
Size of adjusted gross income	Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term gain from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain	
	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)
All returns, total.....	1.50	1.33	2.89	2.57	1.35	1.67	1.70	1.60	8.39	6.04	9.26	2.86	3.81	1.70
No adjusted gross income	6 12	4 28	8 25	5 59	9 08	6 62	8 14	7 43	27 85	28 03	27 34	6 16	16 91	7 57
\$1 under \$5,000	7 73	14 75	13 73	19 60	6 67	12 32	8 71	20 88	71 01	99 61	69 53	36 93	36 87	49 38
\$5,000 under \$10,000	8 73	14 04	15 19	17 91	7 67	17 95	10 16	20 76	67 61	64 39	62 86	64 38	23 62	49 16
\$10,000 under \$15,000	9 04	12 73	16 92	18 21	8 16	16 86	10 31	16 87	75 39	62 31	54 43	72 07	33 54	52 52
\$15,000 under \$20,000	9 31	12 17	16 34	16 76	8 24	19 26	10 64	16 89	54 47	77 37	73 88	73 58	26 54	65 82
\$20,000 under \$25,000	9 03	13 08	15 61	16 50	8 61	14 94	10 57	19 45	43 32	55 17	63 82	50 34	37 79	71 19
\$25,000 under \$30,000	9 52	9 28	16 96	10 45	7 95	14 92	11 34	16 97	54 96	72 85	46 25	48 19	27 55	46 30
\$30,000 under \$40,000	6 51	9 66	12 72	13 91	5 81	11 02	7 33	11 90	24 34	40 56	41 96	50 16	21 51	34 43
\$40,000 under \$50,000	6 67	10 25	14 82	32 06	5 56	22 37	7 42	12 90	41 29	77 06	49 23	54 82	25 82	43 34
\$50,000 under \$75,000	4 23	6 31	9 41	8 75	3 91	7 10	4 70	8 47	23 83	33 90	34 95	31 21	13 68	25 96
\$75,000 under \$100,000	4 81	7 20	9 90	10 07	4 30	7 74	5 34	9 26	25 73	36 84	55 48	33 72	15 79	49 74
\$100,000 under \$200,000	3 19	4 67	6 40	7 41	2 80	4 85	3 54	5 54	16 13	25 97	21 86	26 58	8 00	17 60
\$200,000 under \$500,000	2 50	3 82	4 85	6 06	2 22	4 31	2 80	4 73	12 72	25 16	12 60	22 51	4 95	11 56
\$500,000 under \$1,000,000	2 08	3 00	4 14	5 64	1 95	4 48	2 31	3 69	10 66	25 41	9 27	12 10	3 59	7 92
\$1,000,000 or more	0 92	0 61	1 94	2 24	0 93	1 38	0 98	0 59	2 95	3 77	2 15	1 50	1 19	0 87
Taxable returns, total.....	1.61	1.50	3.26	3.06	1.40	1.71	1.80	1.73	8.84	6.15	9.84	3.05	3.94	1.73
No adjusted gross income	10 87	4 52	9 85	7 49	22 86	8 52	15 71	17 71	67 40	31 76	14 37	4 27	15 18	13 94
\$1 under \$5,000	13 04	32 67	27 97	50 40	8 19	13 53	13 89	34 63	--	--	--	--	49 96	69 26
\$5,000 under \$10,000	14 97	28 68	27 77	34 03	10 39	16 42	17 40	26 83	86 04	79 96	99 93	99 93	33 71	44 84
\$10,000 under \$15,000	11 01	18 28	23 57	28 64	9 71	20 40	12 18	19 68	85 14	73 49	67 37	80 86	37 13	46 29
\$15,000 under \$20,000	10 50	14 94	19 57	21 32	9 08	21 75	11 86	19 12	71 62	60 05	91 48	91 48	33 13	44 70
\$20,000 under \$25,000	9 94	15 78	17 81	20 30	9 19	16 06	11 46	22 19	43 33	55 37	65 44	68 55	46 26	64 05
\$25,000 under \$30,000	10 75	9 33	19 17	10 31	8 41	16 23	12 59	19 14	64 44	76 11	64 74	74 10	29 03	52 32
\$30,000 under \$40,000	6 78	10 68	13 28	15 44	5 98	10 57	7 65	12 72	25 61	40 87	46 03	53 25	23 45	47 94
\$40,000 under \$50,000	6 74	10 77	15 09	34 91	5 62	22 95	7 50	12 99	41 31	77 88	51 64	59 24	26 11	44 04
\$50,000 under \$75,000	4 26	6 39	9 56	9 03	3 92	7 17	4 73	8 27	23 84	33 97	34 98	31 60	13 85	27 22
\$75,000 under \$100,000	4 81	7 45	9 95	10 39	4 31	7 81	5 35	9 51	25 73	36 85	55 69	37 98	15 84	52 14
\$100,000 under \$200,000	3 19	4 78	6 43	7 58	2 81	4 87	3 54	5 65	16 38	26 01	21 94	27 84	8 02	17 91
\$200,000 under \$500,000	2 50	3 93	4 86	6 16	2 23	4 32	2 80	4 89	12 74	25 23	12 64	23 10	4 96	11 62
\$500,000 under \$1,000,000	2 08	3 09	4 15	5 89	1 95	4 50	2 31	3 76	10 68	25 42	9 29	13 09	3 59	8 00
\$1,000,000 or more	0 92	0 69	1 94	2 28	0 93	1 39	0 98	0 70	2 96	3 81	2 15	1 50	1 19	0 87
Nontaxable returns, total.....	4.22	3.22	6.19	4.82	5.19	7.38	5.20	4.28	25.61	31.25	26.34	6.98	15.11	8.90

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--Continued											
	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Long-term loss carryover		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)
All returns, total.....	4.63	2.54	0.77	0.46	1.75	1.65	2.40	2.05	1.01	0.65	1.71	2.20
No adjusted gross income.....	24 76	3.59	5 76	2 86	5 58	3 76	7 11	4 18	8 00	4 75	7 59	5 99
\$1 under \$5,000.....	39 94	57.85	3 69	5.50	8 08	10 62	11 81	13 92	4 93	9 29	7 66	12 86
\$5,000 under \$10,000.....	39 30	48.45	4 21	5.66	7 99	9 69	11 41	12 30	5 24	8 41	8 67	14 63
\$10,000 under \$15,000.....	38 15	69.11	4 32	6.59	9 10	14 94	12 03	19 72	5 54	8 40	9 71	15 68
\$15,000 under \$20,000.....	47 36	47 71	4 37	6.20	8 69	9 78	11 91	11 96	5 82	9 01	8 52	13 63
\$20,000 under \$25,000.....	40 56	64.55	4 58	6 76	8 85	11 80	14 56	15 51	6 20	8 74	9 05	14 05
\$25,000 under \$30,000.....	41 23	61 28	4 76	7 41	9 26	10 97	13 03	12 74	6 32	11 19	9 62	16 54
\$30,000 under \$40,000.....	25 32	43 40	3 26	4 79	6 71	8 07	10 04	10 25	4 33	6 76	6 78	11 55
\$40,000 under \$50,000.....	21 69	57 30	3 37	4 81	6 76	8 72	10 61	10 70	4 52	6 97	6 72	12 06
\$50,000 under \$75,000.....	15 66	31 94	2 25	3 19	4 73	5 63	6 91	6 74	2 86	4 41	4 78	8 26
\$75,000 under \$100,000.....	15 95	36 55	2 62	3 74	5 70	7 16	8 27	8 73	3 36	5 14	5 38	10 07
\$100,000 under \$200,000.....	9 60	15 86	1 77	2 18	4 10	4 51	5 54	5 99	2 23	2 99	3 72	5 13
\$200,000 under \$500,000.....	5 89	8 70	1 44	1 96	3 62	4 87	4 35	6 20	1 79	2 69	3 26	5 66
\$500,000 under \$1,000,000.....	4 63	5 12	1 24	1 93	3 44	5 40	4 06	6 87	1 55	2 62	2 90	5 57
\$1,000,000 or more.....	1 62	1 89	0 56	0 28	2 03	2 09	2 13	2 38	0 69	0 44	1 53	2 06
Taxable returns, total.....	4.75	2.66	0.80	0.47	1.96	1.95	2.71	2.43	1.05	0.66	1.84	2.41
No adjusted gross income.....	8 83	2 12	14 15	3 35	26 40	4 74	25 64	5 78	18 04	4 83	30 49	5 38
\$1 under \$5,000.....	57 73	96 12	4 38	5 42	18 97	27 14	22 84	33 21	5 85	8 39	12 11	19 81
\$5,000 under \$10,000.....	56 91	76 22	5 70	6 83	16 00	24 67	22 43	30 73	7 01	9 10	14 51	22 64
\$10,000 under \$15,000.....	49 18	92 76	5 18	7 15	12 64	16 21	17 97	20 03	6 64	9 32	12 23	21 61
\$15,000 under \$20,000.....	57 68	72 10	4 74	6 72	9 64	10 94	14 06	13 60	6 35	9 63	9 11	14 47
\$20,000 under \$25,000.....	44 15	66 43	4 81	6 51	9 84	13 96	16 38	18 73	6 54	9 20	9 80	15 42
\$25,000 under \$30,000.....	54 96	72 35	5 00	6 98	10 20	12 33	14 30	14 34	6 58	9 88	10 41	18 17
\$30,000 under \$40,000.....	25 79	43 71	3 36	4 99	6 99	8 60	10 54	10 76	4 43	6 99	7 04	12 34
\$40,000 under \$50,000.....	22 37	41 77	3 41	4 93	6 88	9 21	10 85	11 40	4 58	7 13	6 81	12 51
\$50,000 under \$75,000.....	15 85	32 72	2 26	3 21	4 76	5 81	6 99	7 00	2 88	4 46	4 81	8 42
\$75,000 under \$100,000.....	15 96	43 15	2 62	3 76	5 72	7 35	8 31	8 92	3 37	5 17	5 39	10 34
\$100,000 under \$200,000.....	9 62	15 96	1 78	2 18	4 11	4 55	5 56	6 06	2 23	3 01	3 72	5 16
\$200,000 under \$500,000.....	5 90	9 24	1 45	1 97	3 62	4 92	4 36	6 26	1 79	2 70	3 27	5 70
\$500,000 under \$1,000,000.....	4 63	5 24	1 24	1 94	3 44	5 48	4 06	6 94	1 55	2 62	2 90	5 64
\$1,000,000 or more.....	1 62	1 90	0 56	0 29	2 04	2 14	2 13	2 45	0 69	0 45	1 53	2 08
Nontaxable returns, total.....	19.98	8.47	3.04	2.90	3.89	3.54	5.21	4.27	4.01	3.66	4.74	5.43

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership S-corp loss		Schedule D capital gain distributions		Sales of property other than capital assets				Total taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
									Number of returns	Amount	Number of returns	Amount		
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	10.45	3.14	2.49	0.85	4.58	8.56	0.94	1.41	3.04	3.75	3.11	3.88	1.26	2.02
No adjusted gross income	31 17	8 03	12 54	3 64	21 34	9 37	7 16	12 76	9 43	8 51	9 12	8 36	11 28	13 08
\$1 under \$5,000	69 53	36 94	20 74	25 29	40 61	64 30	4 15	6 22	25 70	40 31	25 44	49 87	11 99	15 29
\$5,000 under \$10,000	62 97	64 60	16 06	24 89	32 28	41 46	5 17	7 79	22 23	46 65	16 29	26 16	6 57	8 91
\$10,000 under \$15,000	54 92	72 50	19 71	28 17	34 96	47 39	5 48	7 86	16 73	22 71	17 85	28 67	5 21	7 22
\$15,000 under \$20,000	96 24	81 17	15 70	22 31	32 10	48 99	5 38	7 87	16 09	21 91	17 89	47 99	4 70	6 50
\$20,000 under \$25,000	63 82	50 34	18 39	27 28	40 40	63 93	5 93	10 52	16 02	25 61	18 98	37 82	5 13	7 65
\$25,000 under \$30,000	51 73	57 14	19 31	36 37	29 54	46 22	5 85	8 97	17 17	27 61	20 16	40 89	5 58	8 11
\$30,000 under \$40,000	41 96	49 61	13 44	22 01	20 45	19 01	4 06	6 32	11 99	19 42	14 08	24 68	3 88	6 08
\$40,000 under \$50,000	45 42	55 05	12 00	18 22	22 60	37 40	4 03	5 05	12 38	16 96	15 50	26 14	4 30	6 79
\$50,000 under \$75,000	39 14	33 64	8 24	13 95	12 73	30 26	2 76	4 61	8 51	13 04	9 99	18 70	3 03	4 94
\$75,000 under \$100,000	59 55	35 49	9 52	15 48	15 60	68 52	3 15	5 52	10 30	14 34	12 40	18 47	3 92	6 58
\$100,000 under \$200,000	25 29	29 51	5 25	8 07	9 26	20 65	2 09	3 46	6 94	11 33	6 42	12 59	3 44	5 18
\$200,000 under \$500,000	13 98	25 46	3 21	5 82	6 33	16 47	1 73	3 41	5 21	10 56	4 77	8 21	3 70	6 03
\$500,000 under \$1,000,000	10 55	9 78	2 36	4 56	5 08	12 44	1 52	3 48	4 37	8 80	3 55	8 44	4 27	7 82
\$1,000,000 or more	2 71	1 83	0 84	0 49	2 21	14 65	0 71	1 51	1 76	2 95	1 55	1 35	2 41	4 37
Taxable returns, total.....	11.18	3.35	2.56	0.86	4.78	9.66	0.98	1.44	3.34	4.07	3.48	4.15	1.32	2.09
No adjusted gross income	21 36	4 47	16 92	8 33	15 79	30 59	19 37	17 22	22 66	9 63	19 41	23 17	45 04	22 54
\$1 under \$5,000	—	—	23 50	32 06	—	—	4 84	6 23	69 40	85 54	98 97	62 92	37 63	42 40
\$5,000 under \$10,000	99 93	99 93	20 19	27 68	95 89	95 63	6 73	8 92	47 77	44 67	28 93	41 70	11 66	17 28
\$10,000 under \$15,000	67 37	80 86	22 41	39 18	45 80	73 24	6 38	8 93	30 47	41 61	27 10	38 21	6 76	9 67
\$15,000 under \$20,000	91 48	91 48	17 43	24 35	39 81	50 60	5 80	8 47	21 51	32 70	21 93	58 54	4 98	6 93
\$20,000 under \$25,000	65 44	68 55	19 56	31 31	50 65	89 83	6 19	8 73	17 63	27 79	23 79	43 81	5 26	7 81
\$25,000 under \$30,000	64 74	80 13	20 30	37 82	29 84	47 59	6 12	9 18	19 24	31 73	22 89	37 18	5 73	8 36
\$30,000 under \$40,000	46 03	52 49	14 46	24 12	21 57	35 99	4 18	6 52	12 50	20 44	15 20	26 51	3 90	6 12
\$40,000 under \$50,000	47 05	59 44	12 40	19 86	22 75	38 01	4 07	6 13	12 78	17 31	16 27	30 23	4 33	6 83
\$50,000 under \$75,000	39 18	34 11	8 32	14 19	12 75	30 43	2 78	4 64	8 59	13 29	10 28	19 87	3 03	4 94
\$75,000 under \$100,000	59 71	40 67	9 52	15 71	15 69	69 22	3 15	5 52	10 30	14 42	12 44	18 66	3 93	6 60
\$100,000 under \$200,000	25 36	31 16	5 28	8 12	9 28	21 17	2 09	3 47	6 95	11 43	6 46	12 84	3 44	5 18
\$200,000 under \$500,000	14 02	26 26	3 21	5 87	6 34	16 94	1 73	3 41	5 22	10 62	4 78	8 29	3 70	6 03
\$500,000 under \$1,000,000	10 57	10 53	2 37	4 57	5 09	12 56	1 52	3 48	4 37	8 83	3 56	8 46	4 27	7 82
\$1,000,000 or more	2 71	1 83	0 84	0 49	2 21	14 71	0 71	1 51	1 76	2 95	1 55	1 36	2 41	4 38
Nontaxable returns, total.....	28.84	7.86	10.93	4.54	16.14	13.23	3.81	7.80	7.67	9.46	6.92	7.80	4.42	5.80

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities				Rent				Royalty				Farm rental			
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)		
All returns, total.....	0.68	1.43	0.72	1.05	1.40	1.59	1.48	1.88	3.15	4.61	15.80	17.28	4.67	6.94		
No adjusted gross income	8 04	12.74	7 90	10.58	7 14	5.84	6.36	5.94	13 04	10.25	52 61	27 61	27 08	25 81		
\$1 under \$5,000	5.50	12.92	5.79	7.33	9 02	17.94	10.29	15.43	21 05	61 33	99 86	99 86	22 59	31 61		
\$5,000 under \$10,000	3.29	6.62	3.35	4.11	6.25	8.26	8 16	12.09	15 88	28 52	99 97	99 97	18 04	21 71		
\$10,000 under \$15,000	2.73	4.87	2.75	3.36	6 19	8.25	7 41	10.82	13 62	24.70	57 68	74 54	16 38	20 18		
\$15,000 under \$20,000	2.62	4 05	2.67	3.37	6 04	8 61	7 22	9.90	14 54	31 92	75 48	87 14	15 40	18 57		
\$20,000 under \$25,000	2.89	4 61	2.94	3.78	6 29	8 68	6 92	9 35	14 39	24.96	--	--	20 62	24 70		
\$25,000 under \$30,000	3.17	5.17	3.27	4.34	7 10	10.40	7 54	10.53	16 69	33 34	99 87	99 77	18 45	24 81		
\$30,000 under \$40,000	2.32	3 60	2.38	3.26	5 01	7 64	4 98	7 11	11 80	21 97	91 48	91 48	15 44	19 21		
\$40,000 under \$50,000	2.54	5 27	2.65	3.73	5 45	8 04	5 23	7 08	13 28	30 09	58 47	71 27	16 72	23 72		
\$50,000 under \$75,000	1.78	3 59	1.85	2.65	4 05	5 81	3 79	5 02	8 43	18 81	50 65	89 59	13 42	18 51		
\$75,000 under \$100,000	2.54	4 13	2.72	3.82	5 02	7 29	4 84	6 77	10 67	25 08	34 35	56 81	16 52	23 56		
\$100,000 under \$200,000	2.15	4.22	2.35	3.16	3 31	4 30	3 44	4 15	7 30	15 06	26 79	34 37	11 68	18 11		
\$200,000 under \$500,000	2.35	5 67	2.62	4.49	2 75	3 65	3 39	4 84	5 20	12 91	23 60	65 98	13 20	24 80		
\$500,000 under \$1,000,000	2.39	13 78	2 75	5.68	2 50	3 86	3 39	4 84	4 87	14 68	21 47	30 86	12 75	21 09		
\$1,000,000 or more	1.21	1.96	1.39	3.46	1 27	1 79	1 69	2 42	1 70	4 10	7 67	28 04	7 17	8 95		
Taxable returns, total.....	0.74	1.49	0.78	1.10	1.53	1.67	1.63	2.07	3.42	4.93	17.00	21.02	5.08	7.40		
No adjusted gross income	27 90	13 23	30 60	22.41	20 36	11 64	--	--	24 49	41 23	41 83	6 00	30 79	49 56		
\$1 under \$5,000	31 80	51 66	33 18	40 19	95 00	62 82	--	--	69 21	68 95	--	--	99 95	99 95		
\$5,000 under \$10,000	6 05	8 51	6 10	7 23	13 11	19 25	17 95	29 93	32 11	54 11	--	--	43 06	51 44		
\$10,000 under \$15,000	3 50	5 89	3 53	4 23	8 77	11 46	11 00	16 24	18 99	33 46	99 95	99 95	19 37	22 77		
\$15,000 under \$20,000	2.90	4 37	2 95	3 61	6 74	9 66	8 74	12 17	15 44	35 23	75 48	87 14	15 75	18 87		
\$20,000 under \$25,000	3 06	4 83	3 11	3 94	6 88	9 33	8 02	10 82	15 99	27 79	--	--	21 50	26 03		
\$25,000 under \$30,000	3 29	5 34	3 39	4 45	7 56	11 22	8 41	11 30	18 42	41 36	99 92	99 77	18 83	25 65		
\$30,000 under \$40,000	2.35	3 62	2 41	3 30	5 13	7 53	5 26	7 50	12 16	22 29	91 48	91 48	15 45	19 22		
\$40,000 under \$50,000	2.56	5 31	2 67	3 74	5 53	8 16	5 34	7 25	13 48	31 22	58 47	71 27	16 95	23 83		
\$50,000 under \$75,000	1.79	3 60	1.86	2 66	4 08	5 85	3 83	5 11	8 52	19 11	50 65	89 59	13 60	18 85		
\$75,000 under \$100,000	2.54	4 13	2 72	3 82	5 02	7 32	4 84	6 78	10 67	25 10	34 36	56 85	16 52	23 56		
\$100,000 under \$200,000	2.15	4 22	2 35	3 16	3 32	4 31	3 44	4 16	7 30	15 10	26 80	34 37	11 68	18 11		
\$200,000 under \$500,000	2.36	5 68	2 63	4 49	2 75	3 66	3 39	4 85	5 20	12 95	23 66	66 07	13 20	24 81		
\$500,000 under \$1,000,000	2.39	13 79	2 75	5 69	2 50	3 87	3 40	4 86	4 88	14 69	21 47	30 86	12 76	21 11		
\$1,000,000 or more	1.21	1.97	1.39	3 47	1 27	1 79	1 69	2 43	1 70	4 10	7 69	28 09	7 18	8 97		
Nontaxable returns, total.....	2.13	4.29	2.19	3.11	3.68	5.06	3.67	4.54	8.28	9.90	42.75	26.88	12.01	16.02		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental			Total rental and royalty			Partnership and S Corporation			Estate and trust								
	Net loss			Net income		Net loss		Net income		Net loss		Net income						
	Number of returns	Amount	(83)	(85)	Number of returns	Amount	(87)	(88)	(89)	Number of returns	Amount	(91)	(92)	(93)	Number of returns	Amount	(95)	Net loss
			(84)	(86)					(90)			(94)					(96)	
All returns, total.....	10.49	13.12	1.28	1.50	1.55	1.97	1.37	0.84	2.18	1.44	4.36	3.83	14.50	7.05				
No adjusted gross income	39.78	37.22	6.51	5.26	6.22	6.17	10.29	6.61	5.18	2.68	21.86	19.27	37.65	22.79				
\$1 under \$5,000	52.64	71.50	8.07	15.70	10.50	15.59	11.99	23.34	13.07	19.24	22.61	30.66	99.95	99.95				
\$5,000 under \$10,000	36.80	55.23	5.74	7.70	8.30	12.23	9.77	15.27	12.83	21.47	22.06	31.73	99.01	94.56				
\$10,000 under \$15,000	46.13	53.01	5.52	7.39	7.53	11.03	10.23	12.77	13.96	20.09	22.09	27.76	74.31	88.09				
\$15,000 under \$20,000	41.76	55.12	5.47	7.69	7.30	10.33	9.99	12.76	12.01	16.75	26.72	36.14	99.95	99.95				
\$20,000 under \$25,000	40.50	44.69	5.84	8.07	7.01	11.01	9.21	11.89	13.75	25.93	27.98	46.31	--	--				
\$25,000 under \$30,000	43.32	66.76	6.45	9.40	7.60	10.54	9.14	11.77	13.24	18.13	27.72	53.49	99.95	99.95				
\$30,000 under \$40,000	39.12	51.16	4.58	6.92	5.00	7.13	6.46	8.80	9.60	15.86	19.99	32.64	50.01	63.26				
\$40,000 under \$50,000	29.68	36.41	5.04	7.46	5.22	7.41	6.01	8.76	9.82	14.36	18.67	31.61	79.09	71.70				
\$50,000 under \$75,000	27.21	35.40	3.64	5.44	3.80	5.12	4.33	5.90	6.37	9.20	13.01	19.46	38.37	37.85				
\$75,000 under \$100,000	36.73	50.08	4.57	6.90	4.79	6.48	4.95	6.79	7.37	9.84	15.25	26.70	45.05	56.69				
\$100,000 under \$200,000	25.53	37.33	3.08	4.19	3.83	4.78	2.71	3.22	4.65	6.04	8.85	13.86	27.29	24.39				
\$200,000 under \$500,000	25.75	38.23	2.55	3.65	4.41	6.02	1.96	2.48	3.48	4.28	6.86	12.18	19.05	25.40				
\$500,000 under \$1,000,000	21.39	25.41	2.33	3.89	4.15	6.20	1.61	2.21	3.04	3.47	5.48	12.25	13.57	26.89				
\$1,000,000 or more	8.76	24.92	1.09	1.70	1.92	2.89	0.78	0.60	1.21	0.63	2.12	2.30	4.91	1.98				
Taxable returns, total.....	11.50	14.42	1.40	1.58	1.71	2.16	1.42	0.84	2.47	1.62	4.54	3.90	16.00	7.15				
No adjusted gross income	55.36	74.92	18.85	11.39	--	--	19.89	5.00	17.80	5.26	23.13	5.47	62.92	72.24				
\$1 under \$5,000	--	--	49.32	53.53	--	--	21.81	31.28	44.84	28.34	24.21	33.71	--	--				
\$5,000 under \$10,000	46.83	60.16	12.12	17.50	17.71	25.86	16.62	20.39	28.40	44.54	28.03	42.42	--	--				
\$10,000 under \$15,000	--	--	7.59	9.90	11.28	16.59	12.32	15.46	21.61	34.25	24.96	31.34	--	--				
\$15,000 under \$20,000	41.77	55.19	6.04	8.47	8.75	12.52	11.94	15.76	15.39	24.19	30.58	41.31	99.95	99.95				
\$20,000 under \$25,000	40.51	44.69	6.37	8.69	8.05	10.37	10.54	13.87	15.77	29.38	31.79	52.74	--	--				
\$25,000 under \$30,000	43.32	66.76	6.89	10.18	8.45	11.24	9.86	12.99	14.64	21.48	30.15	54.04	99.95	99.95				
\$30,000 under \$40,000	39.12	51.16	4.69	6.86	5.27	7.37	6.74	9.15	10.26	18.31	20.25	33.40	57.75	70.91				
\$40,000 under \$50,000	29.68	36.41	5.12	7.56	5.31	7.36	6.12	8.96	9.99	15.70	19.53	32.07	93.75	93.75				
\$50,000 under \$75,000	27.21	35.40	3.66	5.50	3.84	5.19	4.38	5.96	6.45	9.51	13.06	19.49	38.52	46.58				
\$75,000 under \$100,000	36.73	50.08	4.57	6.92	4.80	6.48	4.96	6.82	7.39	10.15	15.46	27.70	45.07	56.97				
\$100,000 under \$200,000.....	25.54	37.57	3.08	4.20	3.84	4.79	2.72	3.23	4.67	6.18	8.86	13.95	27.31	24.56				
\$200,000 under \$500,000	25.78	38.34	2.55	3.65	4.42	6.04	1.96	2.48	3.49	4.37	6.87	12.19	19.11	25.76				
\$500,000 under \$1,000,000.....	21.39	25.41	2.33	3.90	4.15	6.23	1.61	2.21	3.05	3.55	5.48	12.26	13.62	26.91				
\$1,000,000 or more	8.76	24.92	1.09	1.70	1.92	2.90	0.78	0.60	1.21	0.64	2.12	2.30	4.92	2.02				
Nontaxable returns, total.....	25.44	31.49	3.37	4.53	3.71	4.92	5.48	7.39	4.55	2.75	15.68	20.31	33.58	18.50				

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm				Unemployment compensation			Social security benefits			Foreign-earned income exclusion		Other income	
	Net income		Net loss		Number of returns	Amount	Number of returns	Total		Taxable	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount					
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total.....	3.16	3.82	2.05	2.84	1.53	2.10	0.95	1.06	1.07	1.31	4.67	4.87	1.60	2.50
No adjusted gross income.....	12.12	10.72	5.09	6.25	21.86	25.07	10.77	11.18	86.16	21.84	10.00	11.59	9.96	12.90
\$1 under \$5,000.....	14.09	17.61	17.77	21.71	10.45	13.37	6.03	7.07	63.88	72.93	13.93	16.25	6.84	13.06
\$5,000 under \$10,000.....	15.32	20.03	12.50	18.23	5.30	6.86	4.75	5.30	42.57	47.72	19.06	21.75	6.58	9.18
\$10,000 under \$15,000.....	13.72	18.70	11.13	16.97	4.66	6.18	4.32	4.72	24.37	29.28	24.11	27.62	6.84	11.23
\$15,000 under \$20,000.....	15.29	21.73	10.35	16.56	4.68	6.51	4.13	4.53	10.59	18.49	27.10	29.41	7.02	11.42
\$20,000 under \$25,000.....	14.61	22.68	10.73	16.82	5.14	7.10	3.89	4.28	4.80	8.14	28.35	31.11	7.90	12.48
\$25,000 under \$30,000.....	15.62	23.40	12.14	15.34	5.49	7.30	3.86	4.27	3.97	5.05	32.28	34.59	8.04	13.75
\$30,000 under \$40,000.....	11.12	14.12	8.60	11.86	4.46	5.99	2.72	3.08	2.72	3.16	32.11	35.64	5.61	11.82
\$40,000 under \$50,000.....	13.58	16.58	9.88	12.34	5.03	6.86	3.29	3.70	3.29	3.64	24.96	25.59	5.77	10.66
\$50,000 under \$75,000.....	9.05	10.81	6.70	9.52	4.16	5.57	2.39	2.70	2.39	2.67	19.14	16.50	4.24	9.10
\$75,000 under \$100,000.....	12.97	13.93	10.60	14.30	6.97	9.00	3.56	3.97	3.56	3.97	18.76	18.50	5.50	10.98
\$100,000 under \$200,000.....	10.37	9.75	8.53	9.02	7.45	9.25	2.97	3.29	2.97	3.29	13.80	13.74	4.08	8.58
\$200,000 under \$500,000.....	14.40	13.68	7.61	8.39	11.71	14.34	2.87	3.17	2.87	3.17	9.33	9.31	3.49	8.48
\$500,000 under \$1,000,000.....	11.53	20.62	6.62	7.95	15.29	17.48	2.98	3.39	2.98	3.39	9.39	10.19	2.83	8.07
\$1,000,000 or more.....	5.66	7.96	3.13	2.92	9.41	11.24	1.58	1.72	1.58	1.72	4.76	4.84	1.19	2.47
Taxable returns, total.....	3.94	4.36	2.47	3.38	1.81	2.46	1.02	1.13	1.09	1.32	7.05	6.49	1.75	2.67
No adjusted gross income.....	26.56	20.66	23.26	14.23	**	**	55.11	61.89	42.97	44.42	52.53	57.95	23.35	18.04
\$1 under \$5,000.....	72.86	68.94	99.95	99.95	**	**	25.11	28.02	--	--	--	--	10.93	13.24
\$5,000 under \$10,000.....	31.92	40.25	29.35	50.07	10.79	13.40	9.74	10.96	52.73	57.94	57.71	61.75	10.75	14.85
\$10,000 under \$15,000.....	22.70	30.94	18.18	29.50	7.03	9.68	5.62	6.17	26.60	31.81	40.82	45.94	8.85	13.77
\$15,000 under \$20,000.....	19.18	29.08	11.81	16.77	6.42	9.14	4.36	4.81	11.30	19.74	36.01	39.32	8.39	14.07
\$20,000 under \$25,000.....	17.27	28.45	12.00	19.45	6.05	8.30	4.03	4.43	4.94	8.41	32.67	35.19	9.17	14.46
\$25,000 under \$30,000.....	18.47	25.44	13.00	16.18	6.04	8.09	3.95	4.38	4.07	5.18	39.76	41.99	8.78	14.82
\$30,000 under \$40,000.....	11.70	15.10	8.83	12.31	4.59	6.19	2.76	3.13	2.76	3.21	40.27	46.89	5.85	12.61
\$40,000 under \$50,000.....	14.06	17.15	9.91	12.55	5.08	6.95	3.31	3.73	3.31	3.67	25.84	27.25	5.82	10.85
\$50,000 under \$75,000.....	9.08	10.85	6.71	9.67	4.17	5.58	2.40	2.71	2.40	2.68	19.54	16.98	4.26	8.92
\$75,000 under \$100,000.....	13.00	13.95	10.70	13.12	6.97	9.00	3.56	3.97	3.56	3.97	19.12	18.83	5.50	10.99
\$100,000 under \$200,000.....	10.37	9.75	8.53	9.04	7.45	9.25	2.98	3.29	2.98	3.29	13.87	13.84	4.09	8.59
\$200,000 under \$500,000.....	14.41	13.68	7.62	8.42	11.71	14.35	2.87	3.18	2.87	3.18	9.36	9.34	3.49	8.50
\$500,000 under \$1,000,000.....	11.54	20.62	6.63	8.05	15.29	17.48	2.98	3.39	2.98	3.39	9.43	10.23	2.83	8.08
\$1,000,000 or more.....	5.67	7.96	3.14	2.99	9.41	11.24	1.58	1.72	1.58	1.72	4.78	4.86	1.19	2.47
Nontaxable returns, total.....	6.82	9.56	4.97	5.76	3.07	4.11	2.99	3.33	8.42	11.32	6.57	7.80	4.11	6.92

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income		Net operating loss		Gambling earnings		Statutory adjustments							
	Net loss		Number of returns	Amount	Number of returns	Amount	Total		IRA payments		Student loan interest ded		Moving expense adjustment	
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total.....	6.76	5.65	3.33	1.42	2.94	3.65	0.59	1.01	1.88	1.97	2.06	2.72	4.04	5.82
No adjusted gross income	27 78	8 99	3 49	1 49	24 27	33 82	4 76	9 52	18 21	18 08	19 58	24 41	33 38	42 12
\$1 under \$5,000	39 52	45 05	12 75	17 83	18 22	20 39	3 25	6 72	15 62	16 82	18 43	27 27	37 90	53 51
\$5,000 under \$10,000	33 05	57 74	15 40	26 12	14 20	17 24	2 46	5 59	12 84	13 91	10 49	14 38	22 01	29 29
\$10,000 under \$15,000	28 74	55 27	16 46	24 57	11 67	15 03	2 80	4 24	10 29	11 32	8 63	11 89	19 98	26 00
\$15,000 under \$20,000	47 20	46 26	18 28	23 92	11 13	13 09	2 86	4 32	8 35	8 85	7 03	9 19	16 32	21 45
\$20,000 under \$25,000	31 92	48 49	28 69	32 21	10 85	13 29	2 95	4 91	7 63	8 31	6 62	8 68	15 41	25 53
\$25,000 under \$30,000	40 00	62 08	26 84	34 32	11 34	14 71	3 11	5 01	7 60	8 19	6 31	8 03	15 97	28 98
\$30,000 under \$40,000	32 13	50 46	19 18	21 34	9 54	13 06	2 25	3 81	5 16	5 76	4 78	6 10	10 33	13 71
\$40,000 under \$50,000	23 68	31 77	33 73	29 99	10 80	15 21	2 50	4 13	5 63	6 13	5 59	7 10	13 17	18 50
\$50,000 under \$75,000	19 04	28 08	21 96	20 44	7 01	10 03	1 86	3 11	4 44	4 75	4 15	5 61	9 70	14 43
\$75,000 under \$100,000	24 00	26 32	30 51	29 90	9 21	14 46	2 72	4 34	5 99	6 36	--	--	14 44	21 75
\$100,000 under \$200,000	14 65	16 57	17 48	15 59	8 04	11 09	1 93	2 70	4 57	4 65	--	--	10 01	13 57
\$200,000 under \$500,000	8 68	10 78	16 12	11 52	7 94	13 10	1 71	2 44	5 08	5 30	--	--	12 66	14 66
\$500,000 under \$1,000,000	8 33	11 88	13 16	11 62	6 96	14 47	1 64	2 82	5 32	5 57	--	--	14 46	19 43
\$1,000,000 or more	3 77	4 36	5 89	2 05	4 14	4 50	0 78	1 62	2 98	3 04	--	--	8 77	11 25
Taxable returns, total.....	7.51	6.81	8.03	1.89	3.22	3.87	0.73	1.09	1.95	2.04	2.20	2.88	4.29	6.09
No adjusted gross income	45 51	3 78	12 99	1 90	76 92	59 84	18 27	35 27	52 70	59 49	70 46	74 02	--	--
\$1 under \$5,000	--	--	69 11	67 74	49 96	54 12	15 83	29 86	39 92	42 12	--	--	--	--
\$5,000 under \$10,000	99 64	88 55	54 16	48 46	30 78	33 50	5 92	15 23	20 04	22 15	16 25	22 04	45 71	47 78
\$10,000 under \$15,000	47 65	57 82	29 30	30 03	16 25	19 32	4 23	6 15	12 34	13 45	10 23	13 92	20 83	25 67
\$15,000 under \$20,000	49 88	52 19	23 03	30 57	14 03	17 36	3 73	5 71	8 97	9 36	8 12	10 56	19 68	25 80
\$20,000 under \$25,000	35 31	56 75	35 57	48 46	12 41	16 01	3 57	5 75	8 02	8 73	7 28	9 35	18 29	31 06
\$25,000 under \$30,000	43 17	63 28	31 23	34 07	12 17	15 36	3 43	5 42	8 12	8 69	6 62	8 33	16 89	25 13
\$30,000 under \$40,000	32 84	43 29	19 96	22 11	9 99	13 16	2 34	4 02	5 26	5 87	4 91	6 23	10 59	14 26
\$40,000 under \$50,000	23 98	33 08	35 03	30 40	10 98	15 80	2 54	4 23	5 71	6 18	5 63	7 14	13 17	18 50
\$50,000 under \$75,000	19 53	30 11	24 61	22 46	7 06	9 97	1 87	3 12	4 44	4 76	4 17	5 64	9 74	14 47
\$75,000 under \$100,000	24 39	27 11	30 61	31 33	9 21	14 46	2 72	4 34	5 99	6 36	--	--	14 44	21 75
\$100,000 under \$200,000	14 67	16 64	18 14	16 27	8 05	11 16	1 94	2 70	4 57	4 65	--	--	10 01	13 57
\$200,000 under \$500,000	8 69	10 79	16 52	11 97	7 99	13 48	1 71	2 44	5 08	5 30	--	--	12 66	14 67
\$500,000 under \$1,000,000	8 34	11 89	13 46	12 00	7 00	14 90	1 64	2 82	5 33	5 57	--	--	14 47	19 44
\$1,000,000 or more	3 77	4 36	6 01	2 10	4 16	4 60	0 79	1 62	2 98	3 04	--	--	8 77	11 25
Non taxable returns, total.....	15.39	10.15	3.59	1.82	7.27	9.55	1.31	2.68	7.09	7.93	5.96	8.13	12.16	19.61

Footnotes at end of table

(Coefficient of variation for number of returns and amount (percent))

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total.....	35.38	29.87	0.19	0.25	1.09	1.15	0.41	0.40	0.21	0.22	0.16	0.14	0.16	0.17
No adjusted gross income	99.42	99.42	--	--	--	--	--	--	3.91	3.89	--	--	33.46	40.92
\$1 under \$5,000	--	--	1.04	1.20	4.54	4.64	8.25	9.64	1.92	1.92	2.58	3.42	2.58	3.73
\$5,000 under \$10,000	57.54	57.54	1.09	1.12	3.16	3.22	5.50	11.07	1.42	1.42	1.63	2.00	1.63	2.05
\$10,000 under \$15,000	--	--	1.16	1.18	2.88	2.97	4.17	5.00	1.33	1.33	1.37	1.56	1.37	1.57
\$15,000 under \$20,000	--	--	1.21	1.24	3.07	3.22	3.51	4.19	1.34	1.34	1.20	1.38	1.20	1.39
\$20,000 under \$25,000	--	--	1.38	1.41	3.75	3.92	3.19	3.53	1.47	1.47	1.28	1.40	1.28	1.40
\$25,000 under \$30,000	--	--	1.58	1.61	4.63	4.85	3.00	3.35	1.63	1.63	1.39	1.49	1.39	1.49
\$30,000 under \$40,000	99.85	99.75	1.32	1.35	3.67	3.89	1.90	2.09	1.24	1.24	1.04	1.09	1.04	1.11
\$40,000 under \$50,000	--	--	1.61	1.65	4.49	4.76	1.85	2.04	1.35	1.35	1.11	1.16	1.11	1.20
\$50,000 under \$75,000	70.47	89.81	1.57	1.60	3.69	3.92	1.12	1.26	0.98	0.98	0.82	0.85	0.82	0.90
\$75,000 under \$100,000	--	--	3.29	3.34	6.12	6.45	1.31	1.47	1.31	1.31	1.11	1.14	1.11	1.18
\$100,000 under \$200,000	69.07	66.22	4.11	4.18	6.76	7.00	1.15	1.21	1.25	1.26	1.08	0.98	1.08	0.97
\$200,000 under \$500,000	59.88	57.24	4.57	4.62	7.85	7.93	1.14	1.23	1.25	2.23	1.07	0.92	1.07	0.92
\$500,000 under \$1,000,000	36.57	43.08	4.17	4.23	8.06	8.56	1.08	1.42	1.21	--	1.01	0.91	1.01	0.93
\$1,000,000 or more	17.25	20.43	2.34	2.34	5.81	5.83	0.53	0.37	0.60	--	0.49	0.20	0.49	0.22
Taxable returns, total.....	41.65	22.40	0.38	0.42	1.27	1.33	0.42	0.38	0.27	0.28	0.19	0.15	0.19	0.17
No adjusted gross income	--	--	--	--	--	--	--	--	14.53	14.53	--	--	33.15	87.21
\$1 under \$5,000	--	--	2.59	3.49	42.52	41.78	37.51	37.28	57.92	57.92	2.59	3.43	2.59	3.74
\$5,000 under \$10,000	--	--	1.73	1.77	6.03	6.06	16.77	17.50	2.53	2.53	1.72	2.06	1.72	2.12
\$10,000 under \$15,000	--	--	1.57	1.59	3.60	3.66	6.30	6.54	1.67	1.67	1.52	1.66	1.52	1.67
\$15,000 under \$20,000	--	--	1.52	1.56	3.13	3.27	4.69	4.91	1.56	1.56	1.44	1.57	1.44	1.58
\$20,000 under \$25,000	--	--	1.58	1.62	3.77	3.95	3.77	3.94	1.57	1.57	1.45	1.53	1.45	1.53
\$25,000 under \$30,000	--	--	1.68	1.71	4.65	4.87	3.30	3.48	1.67	1.67	1.48	1.55	1.48	1.55
\$30,000 under \$40,000	99.85	99.75	1.33	1.36	3.67	3.89	1.99	2.12	1.25	1.25	1.06	1.11	1.06	1.12
\$40,000 under \$50,000	--	--	1.61	1.65	4.49	4.76	1.88	2.02	1.35	1.35	1.12	1.16	1.12	1.20
\$50,000 under \$75,000	70.57	92.30	1.57	1.60	3.69	3.92	1.12	1.23	0.98	0.98	0.82	0.86	0.82	0.90
\$75,000 under \$100,000	--	--	3.29	3.34	6.12	6.45	1.31	1.47	1.31	1.31	1.11	1.14	1.11	1.18
\$100,000 under \$200,000	69.99	71.73	4.11	4.18	6.76	7.00	1.15	1.21	1.25	1.26	1.08	0.98	1.08	0.97
\$200,000 under \$500,000	60.32	57.40	4.57	4.63	7.85	7.93	1.14	1.24	1.26	2.24	1.07	0.92	1.07	0.92
\$500,000 under \$1,000,000	36.57	43.08	4.17	4.23	8.06	8.56	1.09	1.44	1.21	--	1.01	0.91	1.01	0.93
\$1,000,000 or more	17.25	20.43	2.34	2.34	5.81	5.83	0.53	0.38	0.60	--	0.49	0.20	0.49	0.22
Nontaxable returns, total.....	55.86	57.03	0.61	0.63	2.41	2.49	2.25	2.96	0.71	0.71	1.35	1.76	1.35	1.77

** Data deleted to avoid disclosure of information for specific taxpayers.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	40,244,305	3,853,151,318	35,291,420	2,575,314,095	32,201,793	104,072,374	3,094,508	43,385,731	17,638,931	98,804,211	19,142,254	16,904,324
Under \$5,000	181,984	497,006	66,725	889,232	145,054	191,531	13,286	144,599	72,332	135,515	21,867	13,834
\$5,000 under \$10,000	449,351	3,518,685	173,707	1,891,937	295,741	614,334	16,303	103,621	165,588	311,523	75,672	37,260
\$10,000 under \$15,000	828,262	10,501,893	425,693	5,064,162	572,387	1,355,180	38,543	248,535	299,180	682,700	176,775	61,706
\$15,000 under \$20,000	1,220,145	21,491,501	759,568	12,083,122	826,129	1,698,628	51,595	315,583	375,823	997,791	345,335	137,058
\$20,000 under \$25,000	1,504,577	34,064,268	1,133,403	23,214,365	906,337	1,522,271	44,246	206,649	367,534	782,143	449,580	180,066
\$25,000 under \$30,000	1,738,793	47,966,886	1,420,763	35,738,131	1,122,051	1,819,524	46,938	251,842	420,347	1,058,748	648,745	264,584
\$30,000 under \$35,000	2,027,851	65,902,190	1,750,970	50,390,639	1,304,662	1,892,606	66,239	446,652	510,918	1,154,525	833,382	380,988
\$35,000 under \$40,000	2,205,349	82,802,654	1,965,427	66,620,280	1,525,234	1,781,084	87,759	603,649	572,666	1,357,900	1,008,447	480,482
\$40,000 under \$45,000	2,171,101	92,304,910	1,985,938	76,611,920	1,519,367	1,637,474	77,096	469,240	640,850	1,359,356	1,071,229	552,928
\$45,000 under \$50,000	2,114,082	100,425,976	1,926,227	82,531,959	1,577,151	1,817,458	70,529	576,160	670,989	1,669,387	1,085,019	550,112
\$50,000 under \$55,000	2,320,792	121,846,071	2,162,234	102,324,045	1,789,879	2,222,597	108,232	672,426	801,111	1,688,257	1,232,819	636,822
\$55,000 under \$60,000	2,209,762	126,971,453	2,053,695	106,359,002	1,687,218	2,088,438	94,413	549,869	757,416	1,595,108	1,188,083	687,564
\$60,000 under \$75,000	6,210,753	416,670,641	5,734,689	343,532,891	5,111,729	6,758,767	287,257	1,811,888	2,470,177	5,733,733	3,282,263	1,937,051
\$75,000 under \$100,000	6,373,141	548,929,348	5,944,021	446,702,839	5,668,865	9,222,892	417,775	2,780,072	3,240,636	8,452,022	3,330,006	2,333,079
\$100,000 under \$200,000	6,435,275	850,208,243	5,854,821	627,212,985	5,969,245	19,526,939	893,664	7,988,174	4,308,622	20,575,840	3,270,783	3,310,846
\$200,000 under \$500,000	1,750,664	504,844,847	1,509,265	297,344,646	1,686,356	15,646,515	517,845	9,140,757	1,492,022	17,829,927	853,439	2,060,354
\$500,000 under \$1,000,000	315,694	213,470,570	266,726	104,270,705	309,809	8,013,422	148,928	4,804,245	293,453	8,956,395	163,914	917,189
\$1,000,000 or more	186,729	610,730,186	192,537	192,531,193	184,590	26,272,433	113,259	179,166	293,453	24,564,341	104,898	2,352,400
Taxable returns, total	37,532,174	3,795,660,097	33,601,376	2,537,788,820	30,342,268	99,299,119	2,988,567	42,329,459	16,903,873	96,091,083	18,389,163	16,409,845
Nontaxable returns, total	2,712,131	57,491,221	1,690,045	37,525,275	1,859,525	4,773,254	105,941	1,056,272	834,958	2,813,128	753,091	484,479
Size of adjusted gross income	Number of returns	Alimony received	Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	200,896	3,688,185	8,305,090	150,009,206	12,540,076	440,209,273	1,037,936	-1,105,220	3,596,695	52,538,430	8,449,240	146,447,942
Under \$5,000	-	-	59,534	112,621	53,532	97,762	7,310	-121,594	6,344	20,679	28,884	98,673
\$5,000 under \$10,000	3,598	36,603	126,126	606,886	133,259	204,281	9,800	2,365	38,455	184,011	149,403	766,187
\$10,000 under \$15,000	7,632	80,642	209,774	1,289,562	200,201	439,300	16,848	-7,922	91,323	505,596	273,133	2,084,374
\$15,000 under \$20,000	8,704	41,908	255,387	1,911,550	251,336	545,214	16,466	4,437	132,534	747,668	384,573	3,699,671
\$20,000 under \$25,000	11,435	138,988	316,508	2,626,619	250,942	821,235	26,792	-3,057	110,928	611,099	357,643	4,336,181
\$25,000 under \$30,000	20,255	202,766	352,539	3,521,231	301,063	791,638	23,054	-12,589	136,555	982,910	357,187	3,895,511
\$30,000 under \$35,000	21,016	209,691	393,599	2,920,057	332,015	1,176,158	24,361	6,087	166,236	1,242,057	408,250	5,467,082
\$35,000 under \$40,000	19,923	258,758	402,461	3,256,289	407,122	1,749,113	28,501	-89,533	150,097	1,067,235	401,711	5,112,238
\$40,000 under \$45,000	10,127	87,026	383,695	3,496,262	437,157	1,249,346	29,090	-87,012	143,449	1,090,551	382,310	4,826,735
\$45,000 under \$50,000	12,735	269,644	400,523	3,465,093	452,866	1,782,635	23,599	-13,615	158,958	1,199,780	352,443	4,946,664
\$50,000 under \$55,000	11,007	208,109	470,260	4,302,092	475,813	1,563,030	30,834	9,012	170,834	1,483,131	412,440	5,816,698
\$55,000 under \$60,000	11,367	264,749	429,009	3,735,838	479,915	2,130,020	33,022	-43,262	183,274	1,314,463	421,373	6,168,358
\$60,000 under \$75,000	28,112	491,785	1,188,616	13,514,895	1,537,966	7,529,420	113,294	-65,948	517,579	5,592,522	1,329,682	22,072,273
\$75,000 under \$100,000	18,998	459,505	1,249,501	18,351,931	2,219,797	15,114,769	151,403	167,310	710,082	9,143,593	1,337,757	25,081,094
\$100,000 under \$200,000	11,805	545,136	1,423,455	40,356,484	3,272,805	49,251,446	245,332	128,051	671,841	15,258,967	1,397,236	35,269,132
\$200,000 under \$500,000	3,128	246,549	467,905	31,654,395	1,331,555	63,128,225	157,657	-86,484	168,467	8,347,787	363,783	12,414,567
\$500,000 under \$1,000,000	618	71,123	77,453	3,655,652	279,684	40,654,892	52,989	-110,789	26,055	2,280,463	56,759	2,248,387
\$1,000,000 or more	437	55,204	45,282	7,981,747	176,530	251,980,788	45,584	-712,778	13,685	2,465,919	34,673	2,143,115
Taxable returns, total	178,149	3,380,582	7,486,525	143,498,212	11,885,957	436,734,441	958,160	-732,815	3,425,210	51,403,966	7,808,426	140,825,607
Nontaxable returns, total	22,746	307,603	818,565	6,510,994	654,119	3,474,832	79,776	-372,405	171,485	1,134,464	640,814	5,622,334

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All returns, total.....	3,204,231	41,423,446	3,381,514	24,024,882	242,197	1,495,939	4,412,780	208,296,240	354,945	8,773,018	658,762	-3,744,590
Under \$5,000	15,803	106,319	18,363	208,823	*1,197	*4,988	24,748	-284,962	*996	*2,541	7,875	-47,290
\$5,000 under \$10,000	52,209	240,015	45,809	319,983	*7,647	*12,716	32,029	-440,860	*962	*4,246	9,394	-99,318
\$10,000 under \$15,000	78,735	327,937	67,749	465,768	*5,615	*19,866	45,900	-286,223	7,708	17,109	20,740	-52,766
\$15,000 under \$20,000	88,326	479,422	78,911	532,032	10,789	49,755	65,958	-315,504	6,504	41,303	21,024	-179,635
\$20,000 under \$25,000	104,878	506,873	103,628	689,002	9,549	72,434	70,232	-12,416	*4,711	*24,866	22,981	-66,971
\$25,000 under \$30,000	97,923	558,246	107,649	729,814	10,517	56,128	92,296	-375,410	10,490	36,446	19,728	-159,057
\$30,000 under \$35,000	104,814	537,675	116,667	902,824	*6,429	*88,893	94,534	-118,069	7,478	24,323	24,352	-115,386
\$35,000 under \$40,000	117,968	658,855	125,139	686,035	9,838	73,676	112,671	37,129	9,768	63,494	28,535	-174,732
\$40,000 under \$45,000	114,168	573,904	154,788	882,592	9,032	16,651	133,740	706,361	8,515	59,285	21,926	-81,717
\$45,000 under \$50,000	105,886	751,606	123,477	790,556	*7,604	*17,435	133,634	609,467	11,377	94,642	36,260	-138,952
\$50,000 under \$55,000	107,047	655,475	160,732	998,675	7,727	44,806	147,944	373,753	9,396	65,677	43,177	-197,203
\$55,000 under \$60,000	122,969	729,894	153,757	862,571	10,860	77,806	126,649	551,985	13,842	95,311	33,931	-49,385
\$60,000 under \$75,000	360,363	2,367,244	510,599	2,899,383	26,826	144,590	440,999	3,490,125	30,966	162,176	104,268	-416,900
\$75,000 under \$100,000	509,396	4,331,181	598,706	3,614,110	42,507	125,484	649,439	6,649,294	54,986	414,336	97,632	-225,079
\$100,000 under \$200,000	742,978	9,226,087	718,020	5,056,697	56,340	515,346	1,185,263	27,296,135	92,997	1,354,163	109,493	-446,190
\$200,000 under \$500,000	343,365	8,852,545	216,774	2,555,336	13,959	137,007	727,079	47,709,147	52,876	1,549,747	40,648	-568,575
\$500,000 under \$1,000,000	80,944	3,967,250	48,771	870,984	3,551	33,116	194,309	33,288,700	17,184	1,278,879	9,835	-282,529
\$1,000,000 or more	56,460	6,552,919	31,973	959,697	2,208	15,220	135,356	88,430,631	14,188	3,489,554	6,962	-442,905
Taxable returns, total.....	2,958,171	39,754,837	3,101,797	21,248,302	223,903	1,410,669	4,182,860	210,568,714	337,410	8,665,332	597,586	-3,316,169
Nontaxable returns, total.....	246,060	1,668,609	279,717	2,776,580	18,294	85,270	229,919	-2,272,474	17,535	107,686	61,176	-428,421

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
All returns, total.....	2,088,383	6,035,257	4,314,030	40,303,084	61,982	3,599,408	2,741,790	17,024,422	10,297,860	40,058,384
Under \$5,000	*5,229	*15,568	*1,164	*4,619	*3,805	*228,017	10,891	-24,974	57,570	112,084
\$5,000 under \$10,000	15,863	46,187	3,008	17,868	*5,690	*313,075	21,093	30,851	122,110	205,333
\$10,000 under \$15,000	38,232	101,636	7,737	21,683	*3,515	*161,175	34,541	36,349	225,524	346,177
\$15,000 under \$20,000	69,121	233,310	51,597	69,120	-	-	50,100	156,289	288,221	465,221
\$20,000 under \$25,000	86,210	235,224	185,906	224,886	*3,025	*139,520	68,789	131,851	356,838	698,027
\$25,000 under \$30,000	112,245	384,660	280,565	687,769	*3,660	*164,108	89,563	222,307	439,856	937,041
\$30,000 under \$35,000	142,420	445,739	320,473	1,110,010	-	-	111,547	254,749	497,548	838,048
\$35,000 under \$40,000	126,178	391,033	285,821	1,468,838	*1,148	*82,958	112,260	239,052	543,346	1,039,924
\$40,000 under \$45,000	137,662	411,726	232,529	1,441,305	*2,024	*119,486	119,875	133,745	534,458	1,111,587
\$45,000 under \$50,000	173,935	477,843	222,152	1,816,398	*343	*38,543	123,856	278,076	494,403	1,168,749
\$50,000 under \$55,000	165,471	451,292	217,108	1,906,625	*1,674	*116,743	126,915	293,117	565,035	1,286,393
\$55,000 under \$60,000	128,395	328,871	216,888	2,069,303	*2,656	*103,764	131,237	434,022	538,705	1,060,250
\$60,000 under \$75,000	361,864	979,898	655,053	7,418,358	4,225	252,231	335,710	734,434	1,510,057	3,414,307
\$75,000 under \$100,000	305,312	769,834	637,946	7,946,962	6,289	404,367	463,771	1,320,732	1,388,147	5,257,638
\$100,000 under \$200,000	190,711	654,363	678,784	9,229,915	11,085	720,761	594,296	3,339,056	1,787,424	10,493,292
\$200,000 under \$500,000	26,374	112,092	87,366	3,696,599	497,823	3,300,594	242,100	3,300,594	704,137	7,834,361
\$500,000 under \$1,000,000	1,977	10,286	44,650	714,624	2,266	141,772	58,777	1,511,273	149,574	2,139,401
\$1,000,000 or more	1,183	5,696	26,487	458,201	1,844	115,067	46,460	4,632,899	94,908	1,650,552
Taxable returns, total.....	1,932,218	6,550,106	4,162,834	39,630,910	44,024	2,614,436	2,582,216	16,666,106	9,439,888	38,385,469
Nontaxable returns, total.....	156,165	485,152	161,197	672,175	17,958	984,972	159,674	458,316	857,971	1,672,916

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Total in taxable income			Itemized deductions limitation			Medical and dental expenses deduction			Medical and dental expenses			Medical and dental expenses limitation			Taxes paid deduction																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Number of returns	Amount	(47)	Number of returns	Amount	(48)	Number of returns	Amount	(49)	Number of returns	Amount	(50)	Number of returns	Amount	(51)	Number of returns	Amount	(52)	Number of returns	Amount	(53)	Number of returns	Amount	(54)	Number of returns	Amount	(55)	Number of returns	Amount	(56)	Number of returns	Amount	(57)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
All returns, total.....	741,376,847	5,465,467	31,965,547	5,884,418	35,375,998	5,884,418	5,884,418	53,885,106	5,883,477	18,509,108	39,564,240	265,365,133	Under \$5,000.....	2,059,633	-	-	121,353	678,984	-	269,331	2,794,566	3,028,326	3,635,485	595,004	564,001	3,371,036	515,451	2,308,262	2,274,480	500,229	444,803	3,580,258	444,803	3,484,444	2,725,646	348,444	302,989	2,836,482	335,169	2,468,648	385,873	4,954,114	2,265,227	6,415,432	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965	35,352,168	1,744,842	6,158,281	2,866,224	6,158,281	37,486,929	59,509,965</

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Total itemized deductions--continued														
Size of adjusted gross income	Interest paid deduction--continued					Deductible points		Investment interest expense deduction		Total		Contributions deduction		
	Home mortgage interest--continued		Paid to individuals			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns									Amount
All returns, total.....	32,700,138	265,137,203	1,880,786	7,011,537	2,701,991	1,794,196	1,917,989	17,609,971	35,523,471	125,798,548	34,206,914	88,276,422		
Under \$5,000	114,876	771,154	6,727	34,716	5,529	3,523	9,067	19,644	106,813	73,776	96,568	99,961		
\$5,000 under \$10,000	259,657	1,609,610	9,799	41,593	15,304	15,261	19,914	45,379	284,888	358,161	270,437	373,946		
\$10,000 under \$15,000	462,144	2,607,953	29,373	80,854	18,156	13,535	14,699	59,705	589,011	888,954	556,875	819,981		
\$15,000 under \$20,000	784,744	4,503,209	48,451	146,286	48,738	22,381	26,705	35,439	921,434	1,410,177	884,682	1,208,974		
\$20,000 under \$25,000	1,036,964	6,340,120	51,981	165,274	57,165	23,434	30,842	82,535	1,165,980	1,791,447	1,097,748	1,532,871		
\$25,000 under \$30,000	1,302,789	7,607,849	70,234	172,316	50,093	27,032	32,145	32,145	1,379,669	2,400,377	1,311,127	2,035,794		
\$30,000 under \$35,000	1,593,988	9,315,239	99,273	201,365	73,000	63,428	42,543	55,933	1,701,239	3,136,260	1,616,436	2,518,907		
\$35,000 under \$40,000	1,790,203	10,998,616	94,011	307,509	131,128	87,101	37,919	90,321	1,837,436	3,087,779	1,740,865	2,496,822		
\$40,000 under \$45,000	1,808,333	11,285,240	77,638	298,878	113,564	115,599	41,003	81,393	1,899,307	3,347,208	1,801,038	2,735,979		
\$45,000 under \$50,000	1,739,790	11,295,415	74,288	220,317	101,662	89,957	29,829	95,403	1,802,373	3,300,248	1,719,406	2,673,749		
\$50,000 under \$55,000	1,797,927	13,389,237	95,785	362,852	116,090	65,297	56,716	125,999	2,028,091	3,716,260	1,958,327	3,097,981		
\$55,000 under \$60,000	1,899,226	12,910,632	97,091	287,600	149,927	112,017	44,671	63,708	1,965,898	3,812,691	1,908,190	3,086,733		
\$60,000 under \$75,000	5,371,384	39,079,479	321,365	1,116,615	413,394	235,683	151,155	340,450	5,616,525	12,241,463	5,367,917	10,144,948		
\$75,000 under \$100,000	5,461,390	44,366,710	348,216	1,213,887	521,473	329,394	257,721	535,501	5,924,532	15,697,220	5,754,777	12,655,398		
\$100,000 under \$200,000	5,375,839	57,382,963	365,370	1,463,984	638,424	346,966	539,483	2,030,340	6,115,139	22,726,560	5,981,630	18,061,990		
\$200,000 under \$500,000	1,366,921	22,520,951	105,489	607,492	197,081	168,685	381,406	2,762,226	1,678,196	14,176,319	1,658,164	10,530,488		
\$500,000 under \$1,000,000	229,481	5,351,392	17,499	158,100	34,326	28,113	116,799	2,154,714	305,239	6,357,526	302,285	3,993,651		
\$1,000,000 or more	122,482	3,801,437	8,197	131,898	16,938	22,053	94,082	8,999,236	181,701	27,245,122	180,442	10,708,251		
Taxable returns, total.....	30,716,652	248,495,762	1,773,875	6,498,347	2,575,809	1,645,943	1,819,328	16,311,889	33,584,495	121,782,501	32,381,877	84,893,489		
Non-taxable returns, total.....	1,983,486	16,641,442	106,910	513,189	126,183	148,253	98,662	1,298,082	1,928,976	4,016,047	1,825,037	3,382,933		

Size of adjusted gross income	Total itemized deductions--continued										
	Contributions deduction--continued					Carryover from prior years		Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total.....	19,292,367	38,286,580	337,892	15,985,474	92,231	1,324,841	9,276,943	44,730,274	12,039,824	45,804,927	
Under \$5,000	29,544	13,490	6,112	25,663	957	*6,990	55,921	99,290	9,982	13,791	
\$5,000 under \$10,000	115,165	50,114	19,184	79,790	*4,994	*27,401	108,383	231,514	40,008	128,946	
\$10,000 under \$15,000	239,004	135,719	22,836	65,754	*1,861	*84,684	182,223	545,653	127,007	425,468	
\$15,000 under \$20,000	378,922	315,305	22,512	68,976	*7,051	*84,552	278,931	998,512	226,121	876,591	
\$20,000 under \$25,000	528,483	367,409	21,534	67,107	*3,966	*15,132	363,675	1,349,023	353,616	1,285,775	
\$25,000 under \$30,000	638,691	356,533	20,052	661,847	*3,770	*27,758	457,725	1,771,240	503,438	1,706,786	
\$30,000 under \$35,000	862,125	912,347	24,900	94,084	*4,809	*19,121	534,009	2,041,063	603,036	2,094,645	
\$35,000 under \$40,000	931,303	537,395	25,183	471,067	*10,665	*73,096	573,052	2,369,120	719,877	2,494,559	
\$40,000 under \$45,000	992,855	540,533	18,787	130,288	11,908	94,886	570,912	2,274,776	732,802	2,441,985	
\$45,000 under \$50,000	922,469	628,656	20,895	143,071	*2,769	*14,013	542,471	2,255,844	714,642	2,460,363	
\$50,000 under \$55,000	1,049,726	662,929	8,217	12,708	*4,080	*270,706	570,778	2,105,989	775,365	2,372,177	
\$55,000 under \$60,000	1,083,358	689,618	4,450	65,360	*6,758	*126,737	567,879	2,317,485	787,799	2,654,405	
\$60,000 under \$75,000	3,087,751	1,946,858	32,444	496,458	14,093	169,619	1,389,259	5,720,517	2,153,396	6,864,375	
\$75,000 under \$100,000	3,456,963	3,075,561	28,419	676,466	*6,138	*49,027	1,404,139	6,267,736	2,068,857	7,478,222	
\$100,000 under \$200,000	3,757,637	4,979,527	31,130	1,518,651	6,365	74,913	1,319,176	7,757,332	1,808,897	8,776,487	
\$200,000 under \$500,000	962,203	4,136,022	18,736	3,532,942	1,812	94,691	293,148	7,326,898	358,265	2,793,847	
\$500,000 under \$1,000,000	165,190	2,917,345	6,361	1,954,707	191	35,740	42,750	1,086,497	39,724	526,698	
\$1,000,000 or more	90,959	16,021,218	6,142	5,930,534	45	55,576	22,512	2,211,987	16,993	409,807	
Taxable returns, total.....	18,481,142	37,448,675	254,607	14,663,913	69,563	618,965	8,654,509	42,116,094	11,592,194	43,824,247	
Non-taxable returns, total.....	811,225	836,905	83,286	1,331,561	22,669	705,877	622,434	2,614,180	457,629	1,980,661	

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued										Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	Number of returns	Amount												
All returns, total.....	14,093,047	3,562,063	789,115	7,943,136	304,593	1,251,558	1,081,788	9,194,694	102,331,104	268,074,474	38,405,357	2,861,407,866		
Under \$5,000.....	46,532	20,211	*447	*1,972	*8	*1,778	*447	*3,750	309,600	849,163	*6,571	*15,045		
\$5,000 under \$10,000.....	142,104	34,714	*8,148	*39,365	*3,847	*5,048	11,994	44,413	674,524	1,853,518	66,185	97,155		
\$10,000 under \$15,000.....	250,446	39,735	11,531	54,248	*3,850	*14,963	15,382	69,211	1,229,483	3,378,081	416,404	1,297,983		
\$15,000 under \$20,000.....	390,057	73,429	27,552	91,083	16,412	47,354	43,008	138,437	2,119,436	5,823,465	829,141	4,854,304		
\$20,000 under \$25,000.....	480,909	73,577	33,869	163,874	15,027	29,617	47,564	193,491	2,731,215	7,506,662	1,303,432	11,931,504		
\$25,000 under \$30,000.....	605,306	90,719	45,002	245,452	*6,210	*10,502	51,212	255,954	3,275,924	9,002,779	1,629,859	21,182,716		
\$30,000 under \$35,000.....	702,392	118,286	48,757	207,866	19,003	73,133	67,759	280,999	4,117,018	11,314,979	1,978,875	32,586,716		
\$35,000 under \$40,000.....	780,131	117,651	29,762	183,727	15,777	14,791	44,636	198,518	4,672,459	12,840,108	2,168,223	44,634,182		
\$40,000 under \$45,000.....	778,166	113,444	31,942	120,861	14,240	26,691	45,242	147,552	5,051,159	13,886,452	2,149,960	52,793,268		
\$45,000 under \$50,000.....	747,115	117,475	33,887	204,894	18,248	29,733	52,135	234,627	5,126,369	14,092,859	2,102,476	60,079,503		
\$50,000 under \$55,000.....	858,869	136,770	48,798	227,026	10,834	9,019	58,545	236,045	5,831,493	16,032,169	2,312,100	75,841,174		
\$55,000 under \$60,000.....	826,539	143,775	45,101	253,650	18,964	50,102	62,258	305,751	5,954,569	16,368,962	2,200,796	80,604,219		
\$60,000 under \$75,000.....	2,227,217	393,551	109,094	631,983	31,181	110,260	136,282	742,242	17,411,505	47,863,803	6,194,707	277,287,792		
\$75,000 under \$100,000.....	2,225,592	475,563	132,277	988,163	42,792	114,257	175,027	1,102,420	18,509,272	50,883,679	6,369,062	388,651,998		
\$100,000 under \$200,000.....	2,237,856	771,907	139,225	1,446,677	62,846	236,405	201,722	1,683,081	18,768,989	51,172,658	6,427,246	646,638,375		
\$200,000 under \$500,000.....	620,434	458,113	32,142	1,317,706	18,509	230,090	50,331	1,547,796	5,118,078	5,205,136	1,748,858	427,073,470		
\$500,000 under \$1,000,000.....	109,904	161,828	7,105	504,813	3,865	79,321	10,833	584,135	905,838	-	315,130	187,903,214		
\$1,000,000 or more.....	63,477	221,314	4,476	1,257,777	2,980	168,495	7,412	1,426,272	524,170	-	186,332	547,935,248		
Taxable returns, total.....	13,269,383	3,367,620	727,356	7,304,944	286,514	1,038,311	1,002,370	8,343,256	94,922,007	247,725,064	37,519,356	2,855,938,859		
Nontaxable returns, total.....	823,663	194,443	61,759	638,192	16,079	213,246	79,418	851,438	7,409,098	20,349,410	886,001	5,469,007		

Size of adjusted gross income	Income tax before credits			Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	38,408,444	680,542,709	16,360,516	18,896,200	37,511,141	661,646,509	920,953	5,980,764	37,532,174	667,631,592					
Under \$5,000.....	*6,571	*2,865	*1,792	*65	*6,571	*2,800	*45	*240	6,616	6,616	3,040				
\$5,000 under \$10,000.....	67,141	13,871	24,505	2,455	55,438	11,416	*100	*5,810	55,538	17,226					
\$10,000 under \$15,000.....	414,433	193,286	51,274	12,702	386,043	180,584	1,642	4,437	387,336	185,020					
\$15,000 under \$20,000.....	830,059	717,986	172,163	62,077	707,475	655,909	*1,264	*3,955	708,731	659,864					
\$20,000 under \$25,000.....	1,303,390	1,774,059	353,572	223,859	1,109,408	1,550,200	*393	*2,170	1,109,800	1,552,371					
\$25,000 under \$30,000.....	1,629,865	3,151,795	506,174	361,785	1,463,576	2,790,010	*3,292	*28,612	1,465,010	2,816,622					
\$30,000 under \$35,000.....	1,980,864	4,880,546	694,374	545,825	1,852,383	4,334,721	3,845	2,133	1,853,372	4,336,854					
\$35,000 under \$40,000.....	2,169,356	6,834,121	823,278	700,216	2,064,988	6,133,905	4,288	6,130	2,065,042	6,140,035					
\$40,000 under \$45,000.....	2,149,960	8,380,066	950,834	891,993	2,098,456	7,488,073	9,318	9,875	2,099,526	7,497,957					
\$45,000 under \$50,000.....	2,102,476	9,734,218	924,944	901,024	2,071,788	8,833,194	4,240	4,937	2,071,946	8,838,131					
\$50,000 under \$55,000.....	2,312,100	12,434,435	1,045,691	1,048,510	2,296,054	11,385,924	7,397	10,062	2,296,119	11,395,986					
\$55,000 under \$60,000.....	2,200,800	13,148,543	1,122,105	1,171,174	2,187,431	11,977,369	14,532	35,094	2,188,276	12,012,463					
\$60,000 under \$75,000.....	6,194,715	47,307,458	3,153,469	3,515,361	6,176,405	43,792,096	50,507	90,221	6,179,683	43,882,318					
\$75,000 under \$100,000.....	6,369,072	74,787,980	3,444,435	3,468,253	6,359,728	71,319,727	138,404	241,421	6,364,916	71,561,148					
\$100,000 under \$200,000.....	6,427,254	146,027,544	2,279,488	1,729,588	6,426,001	144,297,956	323,725	1,113,908	6,428,702	145,411,863					
\$200,000 under \$500,000.....	1,748,860	119,831,011	565,225	914,005	1,748,150	118,917,006	287,830	1,835,060	1,749,543	120,732,067					
\$500,000 under \$1,000,000.....	315,173	60,410,719	143,375	701,192	314,988	59,709,526	45,840	916,785	315,456	60,626,524					
\$1,000,000 or more.....	186,356	170,912,209	103,818	2,646,116	186,249	166,266,093	24,291	1,669,914	186,563	169,940,103					
Taxable returns, total.....	37,519,386	679,714,213	15,471,458	18,067,704	37,511,141	661,646,509	920,953	5,980,764	37,532,174	667,631,592					
Nontaxable returns, total.....	889,058	828,496	889,058	828,496	-	-	-	-	-	-	-	-			

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	40,244,305	3,853,151,318	26,166,082	2,983,798,794	1,025,670	73,229,302
Salaries and wages	35,291,420	2,575,314,095	23,992,986	2,027,697,957	918,355	42,548,957
Taxable interest	32,201,793	104,072,374	22,135,706	70,936,064	648,807	2,714,363
Tax-exempt interest	3,094,508	43,385,731	2,009,982	27,863,092	50,530	1,154,101
Dividends	17,638,831	98,904,211	12,247,219	64,659,731	278,011	2,465,982
State income tax refunds	19,142,254	16,904,324	13,294,012	12,682,213	421,682	346,782
Alimony received	200,896	3,688,185	24,692	113,017	*3,253	*170,977
Business or profession						
Net income	6,043,351	163,435,704	4,762,106	130,847,593	99,717	2,969,089
Net loss	2,261,739	13,426,498	1,732,286	10,129,821	30,940	275,417
Sales of capital assets						
Net gain in AGI	9,378,849	446,451,538	6,567,392	339,522,017	136,958	13,709,536
Net loss in AGI	3,161,227	6,242,266	2,182,230	4,348,974	38,679	40,311
Sales of property other than capital assets	1,037,936	-1,105,220	830,905	-976,445	12,363	-50,322
Taxable IRA distributions	3,596,695	52,538,430	2,444,249	37,407,188	44,088	785,820
Taxable pensions and annuities	8,449,240	146,447,942	5,521,955	103,113,082	146,883	2,333,554
Rent and royalty						
Net income	3,204,231	41,423,446	2,331,528	31,449,994	51,580	696,599
Net loss	3,381,514	24,024,882	2,519,150	18,203,983	43,460	332,246
Farm rental income less loss	242,197	1,495,939	173,476	1,024,508	1,827	16,211
Partnership and S Corporation net income less loss	4,412,780	208,296,240	3,451,240	174,121,767	76,526	5,060,998
Estate and trust net income less loss	354,945	8,773,018	201,360	4,494,972	4,770	303,511
Farm net income less loss	658,762	-3,744,590	572,086	-3,103,968	5,983	-57,898
Unemployment compensation	2,088,383	6,035,257	1,548,775	4,492,462	46,516	114,569
Taxable social security benefits	4,314,030	40,303,084	2,673,937	28,297,114	58,065	462,218
Other income less loss	2,741,790	17,024,422	2,070,377	13,117,131	37,590	238,363
Total statutory adjustments	10,297,860	40,058,384	7,706,094	30,363,638	149,884	724,079
IRA payments	1,936,241	4,455,445	1,443,279	3,648,303	21,742	34,597
Student loan interest deduction	1,301,159	647,786	892,186	425,086	-	-
Payments to a Keogh plan	1,057,044	10,819,628	853,626	8,954,541	18,538	131,104
Deduction for self-employment tax	6,554,419	11,124,150	5,257,292	9,004,579	99,744	186,964
Moving expenses adjustment	490,151	1,423,465	311,838	1,034,984	13,736	57,223
Medical savings account deduction	37,387	65,019	25,085	54,014	*847	*1,910
Total itemized deductions	40,244,305	741,376,847	26,166,082	542,460,687	1,025,670	14,054,224
Itemized deductions limitation	5,465,467	31,965,547	4,554,049	26,775,640	190,482	842,869
Medical and dental expenses deduction	5,884,418	35,375,998	3,300,661	15,768,002	129,287	388,039
Taxes paid deduction	39,564,240	265,365,133	26,010,960	202,685,284	989,257	5,023,530
Interest paid deduction	33,705,780	291,552,907	23,592,864	221,661,536	730,043	5,443,198
Contributions deduction	35,523,471	125,798,548	23,935,058	95,420,982	789,414	2,594,085
Casualty or theft loss deduction	92,231	1,324,841	45,065	950,829	*961	*13,314
Total miscellaneous deductions	10,097,206	53,924,968	5,964,771	32,749,695	285,292	1,434,928
Taxable income	38,405,357	2,861,407,866	25,276,546	2,232,201,844	984,074	55,713,428
Total tax credits	16,360,516	18,896,200	13,353,460	16,078,183	217,912	288,872
Child care credit	3,351,743	1,460,427	2,840,799	1,234,095	20,047	9,404
Credit for the elderly or disabled	18,529	2,691	*3,755	*504	-	-
Child tax credit	11,855,455	9,906,916	10,170,858	8,865,446	168,336	105,133
Education credit	2,829,568	2,238,133	2,396,750	1,979,374	-	-
Foreign tax credit	2,197,882	3,270,746	1,506,562	2,442,799	36,418	138,606
Earned income credit used to offset income tax before credits	312,169	104,108	78,998	16,424	-	-
Minimum tax credit	147,436	925,374	123,251	787,542	686	16,075
General business credit	228,749	677,790	172,606	534,141	3,788	16,040
Empowerment zone employment credit	4,709	25,022	4,099	20,328	*45	*335
Income tax after credits	37,511,141	661,646,509	24,757,880	519,818,723	961,322	13,837,692
Alternative minimum tax	920,953	5,980,764	5,980,764	4,569,154	46,471	172,322
Total income tax	37,532,174	667,631,592	24,767,947	524,390,413	963,146	14,010,054
Total tax liability	38,121,055	692,571,526	25,151,052	544,305,734	977,229	14,437,026
Total tax payments	38,997,156	702,447,669	25,666,682	544,829,023	988,856	14,397,331
Income tax withheld	36,467,535	485,939,432	24,462,907	378,565,508	933,835	7,964,877
Estimated tax payments	6,902,739	165,093,874	4,609,541	126,380,162	116,639	4,216,684
Overpayment refunded	26,344,737	72,311,235	16,692,047	49,864,207	610,204	1,113,804
Tax due at time of filing	11,492,138	86,011,658	8,042,945	67,403,558	367,714	2,029,408

Footnotes at end of table

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	2,806,886	153,439,956	35,072	2,722,099	10,210,594	639,961,167
Salaries and wages.....	2,606,434	120,876,364	30,196	1,548,294	7,743,449	382,642,523
Taxable interest.....	1,753,376	2,381,286	27,894	85,930	7,636,010	27,954,731
Tax-exempt interest.....	70,345	562,559	3,017	43,451	960,634	13,762,529
Dividends.....	685,814	2,227,476	18,058	102,010	4,409,728	29,449,011
State income tax refunds.....	**1,454,682	**2,274,144	**16,598	**16,298	4,024,446	2,856,705
Alimony received.....	**	**	**	**	103,784	2,132,373
Business or profession:						
Net income.....	249,252	5,320,784	2,153	154,174	930,122	24,144,064
Net loss.....	121,126	868,120	*3,582	*23,093	373,806	2,130,048
Sales of capital assets:						
Net gain in AGI.....	317,168	9,139,924	12,095	264,135	2,345,236	83,815,927
Net loss in AGI.....	120,995	244,008	3,978	8,580	815,345	1,600,392
Sales of property other than capital assets.....	25,090	18,627	1,433	-4,446	168,145	-92,633
Taxable IRA distributions.....	135,154	1,735,352	*1,896	*21,537	971,308	12,588,533
Taxable pensions and annuities.....	403,687	5,239,599	17,605	401,042	2,359,109	35,360,664
Rent and royalty:						
Net income.....	119,610	1,241,288	2,304	44,723	699,207	7,990,843
Net loss.....	159,740	1,171,781	6,979	76,033	652,184	4,240,839
Farm rental income less loss.....	1,406	6,780	*8	*1	65,479	448,440
Partnership and S Corporation net income less loss.....	107,610	4,390,980	4,719	63,616	772,685	24,658,879
Estate and trust net income less loss.....	12,687	280,769	1,392	60,299	134,737	3,633,466
Farm net income less loss.....	12,395	-46,593	*3	*51	68,295	-536,080
Unemployment compensation.....	121,322	309,091	-	-	371,770	1,119,135
Taxable social security benefits.....	101,861	611,057	9,691	40,810	1,470,476	10,891,885
Other income less loss.....	135,172	824,718	2,927	49,936	495,724	2,794,273
Total statutory adjustments.....	509,832	1,945,920	3,960	22,747	1,928,090	7,002,000
IRA payments.....	69,755	110,009	*846	*1,692	400,618	660,843
Student loan interest deduction.....	110,513	52,977	*1,746	*973	296,715	168,750
Payments to a Keogh plan.....	29,702	269,413	*638	*13,128	154,539	1,451,442
Deduction for self-employment tax.....	247,206	357,769	2,212	5,617	947,966	1,569,221
Moving expenses adjustment.....	15,803	37,332	-	-	148,774	293,926
Medical savings account deduction.....	*1,251	*1,199	-	-	10,204	7,896
Total itemized deductions.....	2,806,886	39,837,934	35,072	739,527	10,210,594	144,284,475
Itemized deductions limitation.....	102,370	540,721	3,372	20,082	615,194	3,786,235
Medical and dental expenses deduction.....	403,097	1,349,030	*8,867	*19,977	2,042,507	17,850,950
Taxes paid deduction.....	2,766,210	11,578,748	34,131	237,042	9,763,681	45,840,529
Interest paid deduction.....	2,464,733	18,734,025	30,636	332,371	6,887,504	45,381,777
Contributions deduction.....	2,433,840	4,793,348	33,031	118,205	8,332,129	22,871,929
Casualty or theft loss deduction.....	*10,999	*52,331	*2,025	*10,237	33,180	298,131
Total miscellaneous deductions.....	870,379	3,871,173	10,475	41,778	2,966,288	15,827,393
Taxable income.....	2,622,063	97,125,112	33,261	1,761,286	9,489,412	474,606,196
Total tax credits.....	1,640,880	1,342,512	24,033	22,425	1,124,230	1,164,208
Child care credit.....	455,741	199,823	*3,099	*1,327	32,058	15,779
Credit for the elderly or disabled.....	*956	*192	-	-	13,818	1,995
Child tax credit.....	1,349,609	835,620	16,739	10,244	149,914	90,473
Education credit.....	182,644	121,974	*8,982	*7,440	241,192	129,344
Foreign tax credit.....	57,040	78,887	1,281	2,160	596,580	608,293
Earned income credit used to offset income tax before credits.....	201,694	76,535	*956	*294	30,521	10,854
Minimum tax credit.....	4,901	12,998	*13	*369	18,584	108,391
General business credit.....	5,508	11,099	*6	*591	46,840	115,919
Empowerment zone employment credit.....	-	-	-	-	564	4,360
Income tax after credits.....	2,326,087	18,508,322	29,913	371,901	9,435,940	109,109,872
Alternative minimum tax.....	64,653	183,053	214	2,224	154,998	1,054,011
Total income tax.....	2,326,245	18,691,375	29,918	374,125	9,442,918	110,165,615
Total tax liability.....	2,377,390	19,547,717	30,380	386,660	9,585,005	113,894,388
Total tax payments.....	2,733,127	24,446,585	33,985	439,878	9,574,506	118,334,852
Income tax withheld.....	2,633,120	20,231,803	31,285	305,570	8,406,389	78,871,673
Estimated tax payments.....	177,843	3,049,150	6,407	112,425	1,992,310	31,335,453
Overpayment refunded.....	2,365,534	6,876,419	27,410	102,759	6,649,541	14,354,046
Tax due at time of filing.....	382,970	2,004,116	5,784	61,119	2,692,725	14,513,457

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to prevent disclosure of specific taxpayer data

NOTE: Detail may not add to totals because of rounding

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	127,075,145	248,657,119	165,456,675	46,485,015	83,200,444	2,679,891,242	29,874,761	371,251,811
Under \$5,000.....	14,416,143	11,292,067	8,006,949	1,947,866	3,285,118	-12,233,551	1,853	39,543
\$5,000 under \$10,000.....	12,979,714	16,952,885	11,488,116	3,438,909	5,464,770	26,443,974	7,967	6,244
\$10,000 under \$15,000.....	12,275,717	20,176,259	13,518,875	4,076,439	6,657,384	51,228,363	194,021	48,843
\$15,000 under \$20,000.....	11,783,174	21,543,177	14,337,940	4,195,472	7,205,237	73,201,044	464,648	288,909
\$20,000 under \$25,000.....	9,967,211	18,671,868	12,593,868	3,500,013	6,078,000	78,534,184	1,378,571	1,062,445
\$25,000 under \$30,000.....	8,392,769	16,144,766	10,889,532	2,948,084	5,255,235	80,779,029	2,049,167	2,657,611
\$30,000 under \$35,000.....	7,118,981	14,402,314	9,746,817	2,627,713	4,655,498	85,134,087	2,350,665	4,050,434
\$35,000 under \$40,000.....	6,169,398	13,165,841	8,852,707	2,405,081	4,313,135	90,242,320	2,245,030	5,140,250
\$40,000 under \$45,000.....	5,352,834	12,250,947	8,115,836	2,302,469	4,135,111	97,732,800	2,234,602	6,287,059
\$45,000 under \$50,000.....	4,517,366	10,749,736	7,129,995	1,953,344	3,619,741	92,721,197	1,918,693	6,456,985
\$50,000 under \$55,000.....	4,275,537	10,502,829	6,975,122	1,947,383	3,527,707	102,169,189	1,925,983	7,812,797
\$55,000 under \$60,000.....	3,750,864	9,694,319	6,393,101	1,780,108	3,301,219	102,359,812	1,763,968	8,109,682
\$60,000 under \$75,000.....	8,729,158	23,746,391	15,415,809	4,330,025	8,330,582	289,510,584	4,315,679	25,920,745
\$75,000 under \$100,000.....	7,811,626	22,012,494	14,288,387	4,093,359	7,724,107	350,852,766	4,078,416	41,311,445
\$100,000 under \$200,000.....	7,104,712	20,379,286	13,205,977	3,723,665	7,173,309	487,940,774	3,720,977	79,084,659
\$200,000 under \$500,000.....	1,876,561	5,414,891	3,481,297	967,473	1,933,594	278,008,660	967,063	66,515,760
\$500,000 under \$1,000,000.....	348,257	986,970	641,537	165,827	345,433	111,497,831	165,731	32,514,303
\$1,000,000 or more.....	205,124	570,079	374,811	91,786	195,268	293,768,179	91,729	83,944,099
Taxable returns, total.....	94,546,080	182,923,401	130,364,206	29,874,761	52,559,195	2,454,960,502	29,874,761	371,251,811
Nontaxable returns, total.....	32,529,065	65,733,718	35,092,469	16,610,254	30,641,249	224,930,741	-	-

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	43,466,966	76,833,601	2,666,476,121	27,741,623	367,408,316	794,920	1,076,267	51,700,794	689,930	7,904,703
Under \$5,000.....	1,827,367	3,062,330	-11,568,727	1,761	37,386	22,499	36,678	-376,350	52	743
\$5,000 under \$10,000.....	3,175,454	4,992,546	24,369,376	5,993	5,520	23,410	33,176	176,864	1,932	66
\$10,000 under \$15,000.....	3,705,235	6,024,459	46,570,853	68,756	16,686	24,502	29,412	298,198	6,759	1,832
\$15,000 under \$20,000.....	3,782,362	6,391,220	66,024,409	226,216	115,884	36,464	61,257	641,692	21,820	12,297
\$20,000 under \$25,000.....	3,145,586	5,362,624	70,575,747	1,093,223	714,574	49,378	68,970	1,123,172	33,644	42,620
\$25,000 under \$30,000.....	2,677,185	4,671,244	73,334,542	1,796,100	2,202,718	77,475	122,174	2,142,617	67,356	114,866
\$30,000 under \$35,000.....	2,438,125	4,264,438	79,016,352	2,162,278	3,590,966	41,264	51,210	1,343,318	41,070	94,972
\$35,000 under \$40,000.....	2,220,872	3,903,150	83,293,053	2,062,850	4,546,562	58,571	78,642	2,209,158	56,617	177,213
\$40,000 under \$45,000.....	2,142,255	3,788,768	90,947,947	2,075,088	5,659,498	55,824	60,789	2,356,616	55,328	200,792
\$45,000 under \$50,000.....	1,866,520	3,381,638	88,610,309	1,832,016	6,055,091	27,797	37,311	1,311,102	27,797	124,316
\$50,000 under \$55,000.....	1,840,499	3,311,871	96,605,641	1,819,099	7,187,292	46,347	49,490	2,430,915	46,192	273,233
\$55,000 under \$60,000.....	1,698,803	3,130,563	97,669,646	1,684,697	7,579,572	51,143	74,451	2,961,328	51,135	338,335
\$60,000 under \$75,000.....	4,169,244	7,912,457	278,909,489	4,155,257	24,632,307	86,489	112,329	5,802,498	86,488	635,295
\$75,000 under \$100,000.....	3,956,657	7,390,409	340,172,303	3,951,714	39,718,345	94,354	117,549	7,943,187	94,354	1,101,137
\$100,000 under \$200,000.....	3,614,869	6,854,346	473,664,499	3,612,190	76,549,987	78,606	111,246	10,578,043	78,600	1,890,847
\$200,000 under \$500,000.....	942,819	1,863,783	271,142,614	942,424	64,862,081	17,204	25,995	4,953,083	17,194	1,247,980
\$500,000 under \$1,000,000.....	162,365	337,003	109,185,718	162,270	31,849,199	2,208	2,540	1,471,270	2,208	449,122
\$1,000,000 or more.....	69,749	190,753	286,951,349	89,693	82,084,629	1,386	2,040	4,334,083	1,383	1,199,037
Taxable returns, total.....	27,741,623	48,413,494	2,360,642,606	27,741,623	367,408,316	689,930	903,787	60,644,310	689,930	7,904,703
Nontaxable returns, total.....	15,714,342	28,420,107	214,933,616	-	-	104,990	171,470	1,056,484	-	-

Footnotes at end of table

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,918,280	2,203,152	96,222,061	1,494,820	11,421,521	2,362,779	3,088,434	66,204,381	1,192,016	4,759,223
Under \$5,000.....	29,768	34,886	-515,531	49	2,346	114,789	151,225	-112,598	20	683
\$5,000 under \$10,000.....	66,668	71,468	525,436	41	658	288,149	367,580	2,238,601	-	-
\$10,000 under \$15,000.....	153,530	168,713	2,009,854	55,065	15,807	344,431	434,800	4,296,632	67,331	15,276
\$15,000 under \$20,000.....	225,938	254,456	3,921,427	117,587	84,964	376,806	498,303	6,525,054	116,869	82,573
\$20,000 under \$25,000.....	216,873	244,394	4,844,115	150,821	192,595	318,144	402,013	7,160,970	153,192	147,131
\$25,000 under \$30,000.....	137,657	164,395	3,778,074	111,512	174,651	228,250	297,421	6,281,372	194,310	284,045
\$30,000 under \$35,000.....	153,305	167,512	4,968,475	141,016	313,917	134,718	172,338	4,342,165	121,715	231,700
\$35,000 under \$40,000.....	129,066	150,941	4,842,900	125,992	324,514	132,171	180,402	4,987,110	124,943	314,397
\$40,000 under \$45,000.....	127,364	139,940	5,410,791	122,692	375,147	100,529	145,615	4,260,539	92,429	303,268
\$45,000 under \$50,000.....	92,479	115,040	4,378,827	90,308	342,607	65,816	85,753	3,117,540	65,467	228,218
\$50,000 under \$55,000.....	91,161	105,270	4,764,144	89,019	389,377	43,642	61,075	2,267,140	43,642	187,127
\$55,000 under \$60,000.....	55,001	64,284	3,174,131	52,968	275,403	26,284	31,921	1,511,005	24,394	120,353
\$60,000 under \$75,000.....	138,768	154,952	9,240,682	137,423	854,385	104,190	150,845	6,849,233	103,202	654,303
\$75,000 under \$100,000.....	124,504	156,653	10,788,764	124,154	1,271,770	39,579	59,496	3,416,777	39,230	388,571
\$100,000 under \$200,000.....	142,442	167,743	18,292,774	142,437	2,770,998	37,586	39,974	4,956,098	37,583	794,446
\$200,000 under \$500,000.....	28,371	36,291	7,652,867	28,357	1,776,062	5,979	7,524	1,627,641	5,975	330,838
\$500,000 under \$1,000,000.....	3,789	4,410	2,496,061	3,787	692,260	1,142	1,481	781,751	1,141	231,433
\$1,000,000 or more.....	1,596	1,805	5,648,273	1,596	1,564,059	574	669	1,697,352	574	444,861
Taxable returns, total.....	1,494,820	1,724,111	89,659,787	1,494,820	11,421,521	1,192,016	1,517,802	50,189,957	1,192,016	4,759,223
Nontaxable returns, total.....	423,460	479,041	6,562,274	-	-	1,170,762	1,570,632	16,014,423	-	-

* Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	127,075,145	248,657,119	165,456,675	46,485,015	83,200,444	2,679,891,242	29,874,761	371,251,811
Joint returns of married persons	49,900,030	153,086,420	99,792,544	27,247,916	53,293,877	2,203,635,769	22,194,465	334,578,156
Separate returns of married persons, total ...	2,385,646	3,371,308	2,400,885	610,815	970,424	25,677,834	489,698	3,855,550
Spouse filing	2,360,012	3,307,602	2,349,617	602,183	957,984	25,531,836	486,748	3,840,791
Spouse not filing	25,634	63,707	51,267	8,632	12,440	145,999	*2,950	*14,758
Returns of heads of household	17,781,482	43,979,179	17,779,499	16,639,539	26,199,680	397,309,546	6,272,472	26,413,541
Returns of surviving spouses	80,870	203,308	80,870	80,870	122,438	3,888,691	51,015	466,688
Returns of single persons	56,927,117	48,016,903	45,402,877	1,905,875	2,614,025	49,379,403	867,111	5,937,876

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	43,455,965	76,833,601	2,665,476,121	27,741,623	367,408,316	794,920	1,075,257	61,700,794	689,930	7,904,702
Joint returns of married persons	26,640,333	51,350,032	2,161,287,345	21,699,731	328,341,535	328,435	445,383	29,665,275	293,971	4,605,887
Separate returns of married persons, total	549,886	861,286	22,844,943	435,621	3,409,472	37,460	60,596	1,845,828	33,560	296,161
Spouse filing	541,254	848,846	22,698,944	432,671	3,394,713	37,460	60,596	1,845,828	33,560	296,161
Spouse not filing	8,632	12,440	145,999	*2,950	*14,758	-	-	-	-	-
Returns of heads of household	14,983,384	22,854,773	354,187,978	5,230,804	22,872,014	79,279	111,762	3,141,794	50,135	400,933
Returns of surviving spouses	80,870	120,399	3,888,691	51,015	466,688	-	-	-	-	-
Returns of single persons	1,201,493	1,647,110	23,266,164	324,452	2,318,607	349,747	457,517	17,047,897	312,264	2,601,721

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,918,280	2,203,162	96,222,061	1,494,820	11,421,621	2,362,779	3,088,434	66,204,381	1,192,016	4,769,223
Joint returns of married persons	787,409	917,855	61,096,725	670,312	8,148,016	440,086	580,606	22,853,520	314,713	2,184,824
Separate returns of married persons, total	12,948	15,837	633,235	12,945	104,740	25,233	32,705	1,025,622	19,544	148,828
Spouse filing	12,948	15,837	633,235	12,945	104,740	25,233	32,705	1,025,622	19,544	148,828
Spouse not filing	-	-	-	-	-	-	-	-	-	-
Returns of heads of household	1,016,768	1,152,214	31,096,720	740,702	2,668,148	1,587,139	2,080,931	35,616,020	678,886	1,818,013
Returns of surviving spouses	*1,084	*1,084	*13,906	-	-	*956	*956	12,990	-	-
Returns of single persons	100,071	116,162	3,381,475	70,861	500,618	309,366	393,236	6,696,229	178,874	607,558

*Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	19,258,715	251,142,647	17,674,958	226,455,787	2,274,575	2,396,697	3,345,487	21,060,300	19,258,715	249,912,784
No adjusted gross income	84,872	-2,615,992	38,187	359,182	4,424	4,324	65,547	173,960	84,872	537,465
\$1 under \$1,000	278,542	159,650	224,887	188,432	*1,983	*20	70,872	27,958	278,542	216,410
\$1,000 under \$2,000	488,359	748,332	414,690	648,984	*7,963	*5,033	87,044	126,990	488,359	781,008
\$2,000 under \$3,000	678,625	1,691,129	597,424	1,497,096	*7,295	*4,138	123,839	229,996	678,625	1,731,230
\$3,000 under \$4,000	679,665	2,400,720	585,318	2,048,506	*9,874	*16,613	139,270	422,002	679,665	2,487,121
\$4,000 under \$5,000	785,936	3,557,636	683,316	2,900,209	16,749	9,647	164,561	583,515	785,936	3,493,372
\$5,000 under \$6,000	894,509	4,917,481	789,798	3,970,909	23,798	16,120	193,405	791,914	894,509	4,778,943
\$6,000 under \$7,000	972,826	6,326,838	844,602	5,143,865	29,489	57,220	226,925	1,058,634	972,826	6,259,718
\$7,000 under \$8,000	977,445	7,335,374	843,776	5,795,664	40,459	15,095	228,784	1,264,369	977,445	7,075,128
\$8,000 under \$9,000	998,871	8,493,466	873,202	6,844,424	51,402	53,580	227,713	1,368,078	998,871	8,266,082
\$9,000 under \$10,000	1,086,663	10,297,421	944,142	8,137,409	42,792	15,853	244,535	1,777,157	1,086,663	9,930,419
\$10,000 under \$11,000	702,463	7,339,503	649,399	6,425,236	57,292	51,343	112,937	774,497	702,463	7,251,076
\$11,000 under \$12,000	743,927	8,547,887	684,950	7,378,135	54,176	48,054	122,532	895,992	743,927	8,322,181
\$12,000 under \$13,000	729,156	9,107,283	686,160	8,144,792	70,223	67,795	88,542	674,341	729,156	8,886,928
\$13,000 under \$14,000	708,319	9,575,938	662,125	8,404,322	78,917	80,872	106,549	924,508	708,319	9,409,703
\$14,000 under \$15,000	731,254	10,612,791	694,715	9,575,568	112,717	128,431	99,577	781,500	731,254	10,485,499
\$15,000 under \$16,000	739,899	11,490,594	703,256	10,310,261	100,211	116,671	109,793	836,631	739,899	11,263,563
\$16,000 under \$17,000	689,830	11,376,849	665,984	10,611,513	102,634	93,023	79,524	482,773	689,830	11,187,309
\$17,000 under \$18,000	738,024	12,897,933	703,591	11,674,627	168,107	211,379	102,517	895,157	738,024	12,781,163
\$18,000 under \$19,000	669,573	12,380,211	637,120	11,177,661	123,344	185,007	77,078	857,516	669,573	12,220,184
\$19,000 under \$20,000	670,230	13,057,198	650,017	12,051,848	142,363	127,500	82,236	746,386	670,230	12,925,735
\$20,000 under \$25,000	2,710,194	60,712,897	2,637,639	56,010,380	674,329	769,983	357,435	3,199,412	2,710,194	59,979,775
\$25,000 and over	1,499,535	40,731,508	1,460,651	37,156,764	354,033	318,996	233,872	2,167,014	1,499,535	39,642,773

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	19,258,715	31,901,107	5,352,300	1,918,065	2,111,989	1,186,277	3,137,122	2,378,860	16,049,812	27,604,182
No adjusted gross income	84,872	74,159	-	-	-	-	53,563	22,665	50,555	51,494
\$1 under \$1,000	278,542	43,651	**	**	-	-	35,582	5,096	247,331	38,554
\$1,000 under \$2,000	488,359	176,465	-	-	-	-	78,866	12,288	429,591	164,177
\$2,000 under \$3,000	678,625	398,323	-	-	-	-	115,740	26,018	606,379	372,305
\$3,000 under \$4,000	679,665	569,677	-	-	-	-	128,861	44,061	598,785	525,616
\$4,000 under \$5,000	785,936	817,251	-	-	-	-	166,721	66,523	707,014	750,729
\$5,000 under \$6,000	894,509	1,155,397	-	-	-	-	186,599	82,703	803,390	1,072,694
\$6,000 under \$7,000	972,826	1,468,083	**1,928	**6	-	-	212,590	120,462	892,430	1,347,615
\$7,000 under \$8,000	977,445	1,584,382	**305,480	**21,499	*2,642	*75	228,081	134,554	895,548	1,428,330
\$8,000 under \$9,000	998,871	1,867,133	273,596	33,241	234,793	26,156	186,160	162,317	734,325	1,671,575
\$9,000 under \$10,000	1,086,663	2,378,416	266,632	14,382	248,827	74,358	222,848	243,773	824,675	2,120,260
\$10,000 under \$11,000	702,463	1,959,260	54,941	1,542	50,006	20,581	114,182	116,843	647,278	1,840,876
\$11,000 under \$12,000	743,927	2,229,310	17,880	6,728	-	-	136,737	152,869	742,008	2,069,713
\$12,000 under \$13,000	729,156	2,134,948	55,393	12,230	-	-	93,651	107,644	727,042	2,015,074
\$13,000 under \$14,000	708,319	1,978,489	92,124	21,767	*956	*58	116,922	149,443	693,898	1,807,280
\$14,000 under \$15,000	731,254	1,908,632	80,032	22,541	-	-	106,630	122,610	709,073	1,763,481
\$15,000 under \$16,000	739,899	1,758,919	217,317	38,708	-	-	117,353	128,345	714,264	1,591,866
\$16,000 under \$17,000	689,830	1,522,059	248,883	74,169	-	-	77,226	72,506	675,912	1,375,383
\$17,000 under \$18,000	738,024	1,530,606	243,325	102,214	-	-	120,481	124,156	708,457	1,304,237
\$18,000 under \$19,000	669,573	1,275,723	306,581	149,711	*9,774	*2,389	79,306	94,412	617,276	1,031,600
\$19,000 under \$20,000	670,230	1,150,426	352,832	183,289	27,649	4,802	88,008	82,927	607,983	884,210
\$20,000 under \$25,000	2,710,194	3,186,987	1,734,781	907,866	791,659	443,667	311,253	241,178	1,760,566	2,037,943
\$25,000 and over	1,499,535	732,811	1,100,576	328,175	745,684	614,191	159,764	65,468	656,031	339,168

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	3,222,299	16,370,473	2,643,920	13,914,424	62,376	24,201	880,997	3,112,992	3,222,299	17,051,617
No adjusted gross income	48,859	-1,222,345	17,756	91,642	*970	*472	42,116	73,526	48,859	165,640
\$1 under \$1,000	162,459	86,850	113,384	81,318	-	-	60,900	36,864	162,459	118,182
\$1,000 under \$2,000	223,115	344,700	166,934	252,782	*1,983	*2,645	66,705	104,242	223,115	359,668
\$2,000 under \$3,000	302,708	767,081	239,055	593,687	*2,981	*3,414	88,769	162,939	302,708	760,040
\$3,000 under \$4,000	303,381	1,066,656	231,216	766,737	*3,926	*1,158	98,231	288,555	303,381	1,056,450
\$4,000 under \$5,000	353,108	1,602,526	290,696	1,207,299	*6,897	*1,505	95,296	346,019	353,108	1,554,823
\$5,000 under \$6,000	360,582	1,980,052	292,525	1,431,446	*9,948	*2,184	120,191	469,680	360,582	1,903,309
\$6,000 under \$7,000	374,720	2,428,539	311,850	1,826,900	*9,938	*3,908	101,400	505,876	374,720	2,336,684
\$7,000 under \$8,000	383,893	2,874,471	327,069	2,236,397	*2,981	*380	93,679	477,748	383,893	2,714,525
\$8,000 under \$9,000	335,201	2,851,686	298,701	2,285,721	*12,887	*5,984	70,350	381,816	335,201	2,673,520
\$9,000 under \$10,000	316,438	3,006,921	297,869	2,610,086	*8,900	*2,416	35,663	222,316	316,438	2,834,819
\$10,000 under \$11,000	57,832	583,336	56,866	530,409	*966	*134	*7,698	*43,412	57,832	573,955
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	3,222,299	644,529	885,682	67,696	536,267	121,169	728,745	153,140	2,038,665	423,694
No adjusted gross income	48,859	8,284	-	-	-	-	33,518	5,960	16,292	2,325
\$1 under \$1,000	162,459	8,774	-	-	-	-	31,755	2,985	131,461	5,789
\$1,000 under \$2,000	223,115	27,468	-	-	-	-	61,379	8,366	165,034	19,102
\$2,000 under \$3,000	302,708	57,149	-	-	-	-	79,055	14,915	230,462	42,234
\$3,000 under \$4,000	303,381	77,618	-	-	-	-	90,486	22,155	222,518	55,463
\$4,000 under \$5,000	353,108	113,644	-	-	-	-	92,484	27,117	274,186	86,527
\$5,000 under \$6,000	360,582	117,037	-	-	-	-	111,446	33,309	269,463	83,729
\$6,000 under \$7,000	374,720	101,359	*1,927	*6	-	-	95,819	22,761	295,288	78,592
\$7,000 under \$8,000	383,893	75,973	303,466	21,291	*2,642	*75	87,999	12,525	301,997	42,157
\$8,000 under \$9,000	335,201	40,862	273,596	33,241	234,793	26,156	27,754	2,486	71,596	5,135
\$9,000 under \$10,000	316,438	15,860	256,687	12,723	248,827	74,358	14,179	548	55,416	2,589
\$10,000 under \$11,000	57,832	500	50,006	435	50,006	20,581	*2,873	*13	*4,953	*52
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total.....	7,802,846	105,248,004	7,313,841	96,263,948	1,030,641	1,087,057	1,101,555	6,865,521	7,802,846	104,216,525
No adjusted gross income	19,457	-735,667	8,766	108,155	*1,634	*1,303	12,205	81,091	19,457	190,549
\$1 under \$1,000	58,236	36,961	56,090	52,229	-	-	*4,639	*6,544	58,236	45,685
\$1,000 under \$2,000	160,024	242,541	150,555	248,256	*3,997	*2,386	12,321	10,467	160,024	261,109
\$2,000 under \$3,000	214,482	524,534	206,010	544,710	-	-	14,258	25,056	214,482	569,766
\$3,000 under \$4,000	215,419	762,566	197,997	694,771	*3,965	*412	26,847	90,544	215,419	785,728
\$4,000 under \$5,000	252,122	1,132,797	224,401	969,605	*5,948	*5,710	45,098	156,720	252,122	1,132,034
\$5,000 under \$6,000	336,668	1,856,386	304,656	1,566,906	*8,897	*2,848	53,190	252,776	336,668	1,822,530
\$6,000 under \$7,000	352,486	2,298,647	297,660	1,778,965	*13,717	*5,913	89,854	454,556	352,486	2,239,435
\$7,000 under \$8,000	341,267	2,564,536	289,394	2,008,633	23,731	10,547	84,725	486,917	341,267	2,507,097
\$8,000 under \$9,000	355,434	3,018,483	307,545	2,478,877	19,776	41,909	85,841	470,282	355,434	2,991,068
\$9,000 under \$10,000	320,013	3,029,413	297,515	2,598,682	*7,860	*920	48,704	318,412	320,013	2,919,014
\$10,000 under \$11,000	301,227	3,163,857	274,697	2,760,046	29,610	39,313	43,665	308,811	301,227	3,108,169
\$11,000 under \$12,000	370,567	4,260,947	345,613	3,712,057	24,756	36,169	55,625	381,811	370,567	4,130,078
\$12,000 under \$13,000	399,508	4,982,937	380,640	4,487,144	39,527	37,147	42,928	299,729	399,508	4,824,020
\$13,000 under \$14,000	359,255	4,849,473	339,487	4,360,367	36,520	45,230	49,425	407,469	359,255	4,813,066
\$14,000 under \$15,000	366,254	5,306,012	348,870	4,905,801	58,393	65,355	42,471	302,454	366,254	5,273,610
\$15,000 under \$16,000	392,021	6,084,519	371,726	5,481,673	69,540	71,982	51,758	401,674	392,021	5,955,329
\$16,000 under \$17,000	372,667	6,148,415	359,265	5,781,030	50,191	42,394	36,974	210,804	372,667	6,034,228
\$17,000 under \$18,000	353,552	6,179,735	338,644	5,650,012	87,217	117,831	43,556	351,463	353,552	6,119,307
\$18,000 under \$19,000	316,966	5,861,006	304,483	5,317,472	63,039	87,505	37,832	365,364	316,966	5,770,341
\$19,000 under \$20,000	329,643	6,413,466	320,035	5,981,369	65,221	72,851	36,541	283,451	329,643	6,337,671
\$20,000 under \$25,000	1,288,116	28,800,684	1,266,915	26,951,468	334,540	340,831	139,213	931,336	1,288,116	28,223,636
\$25,000 and over	327,463	8,455,757	322,876	7,823,680	82,560	58,499	43,884	280,877	327,463	8,163,056

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total.....	7,802,846	12,005,739	2,949,602	1,269,031	1,116,664	798,433	1,013,290	843,612	6,497,190	9,893,096
No adjusted gross income	19,457	30,605	-	-	-	-	10,755	8,869	18,943	21,736
\$1 under \$1,000	58,236	13,872	-	-	-	-	*1,741	*399	58,022	13,473
\$1,000 under \$2,000	160,024	84,920	-	-	-	-	*9,469	*1,984	160,024	82,936
\$2,000 under \$3,000	214,482	180,522	-	-	-	-	12,326	3,804	214,482	176,718
\$3,000 under \$4,000	215,419	259,665	-	-	-	-	25,150	14,299	215,410	245,365
\$4,000 under \$5,000	252,122	381,045	-	-	-	-	47,132	27,105	252,122	353,940
\$5,000 under \$6,000	336,668	619,576	-	-	-	-	55,102	38,640	336,668	580,936
\$6,000 under \$7,000	352,486	742,447	-	-	-	-	86,101	74,594	351,522	667,852
\$7,000 under \$8,000	341,267	768,920	-	-	-	-	88,670	75,881	341,267	693,039
\$8,000 under \$9,000	355,434	805,450	-	-	-	-	81,917	78,957	354,493	726,492
\$9,000 under \$10,000	320,013	729,607	*3,965	*311	-	-	52,351	50,867	319,047	678,429
\$10,000 under \$11,000	301,227	681,267	*2,952	*821	-	-	41,829	50,059	300,876	630,386
\$11,000 under \$12,000	370,567	835,401	*12,895	*3,771	-	-	59,254	65,384	368,648	766,247
\$12,000 under \$13,000	399,508	902,401	53,411	11,920	-	-	42,032	47,284	397,601	843,197
\$13,000 under \$14,000	359,255	754,926	89,143	19,424	*956	*58	59,458	63,744	345,817	671,758
\$14,000 under \$15,000	366,254	707,347	63,204	21,450	-	-	41,602	47,733	344,073	638,164
\$15,000 under \$16,000	392,021	692,232	200,545	35,760	-	-	52,472	54,117	370,434	602,355
\$16,000 under \$17,000	372,667	603,537	238,014	71,747	-	-	38,014	25,041	361,215	506,749
\$17,000 under \$18,000	353,552	504,812	224,493	92,541	-	-	50,576	38,244	333,341	374,026
\$18,000 under \$19,000	316,966	404,212	240,451	131,024	*9,774	*2,389	38,103	28,129	286,487	245,059
\$19,000 under \$20,000	329,643	377,975	299,296	161,574	27,649	4,802	34,768	21,683	283,815	194,718
\$20,000 under \$25,000	1,288,116	875,429	1,210,996	671,974	769,959	435,998	82,024	26,333	466,189	177,122
\$25,000 and over	327,463	49,571	310,237	46,712	308,326	355,186	*2,444	*462	16,693	2,397

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	8,233,571	129,524,170	7,717,197	116,277,415	1,181,559	1,285,439	1,362,935	11,081,788	8,233,571	128,644,642
No adjusted gross income	16,555	-657,979	11,665	159,385	*1,821	*2,548	11,227	19,343	16,555	181,276
\$1 under \$1,000	57,848	35,840	55,413	54,885	*1,983	*20	*5,333	*-2,362	57,848	52,543
\$1,000 under \$2,000	105,220	161,091	97,201	147,946	*1,983	*2	8,019	12,282	105,220	160,230
\$2,000 under \$3,000	161,434	399,515	152,359	358,698	*4,314	*724	20,812	42,001	161,434	401,424
\$3,000 under \$4,000	160,865	571,498	156,105	586,998	*1,983	*15,043	14,192	42,902	160,865	644,943
\$4,000 under \$5,000	180,707	822,313	168,219	723,305	*3,905	*2,432	24,167	80,777	180,707	806,514
\$5,000 under \$6,000	197,258	1,081,043	192,618	972,557	*4,953	*11,089	20,023	69,458	197,258	1,053,104
\$6,000 under \$7,000	245,620	1,599,652	235,091	1,538,000	*5,834	*47,398	35,671	98,202	245,620	1,683,600
\$7,000 under \$8,000	252,284	1,896,366	227,313	1,549,634	*13,747	*4,168	50,380	299,704	252,284	1,853,506
\$8,000 under \$9,000	308,236	2,623,296	266,956	2,079,826	18,739	5,687	71,521	515,980	308,236	2,601,493
\$9,000 under \$10,000	450,212	4,261,086	348,757	2,927,641	26,032	12,516	160,168	1,236,428	450,212	4,176,586
\$10,000 under \$11,000	343,404	3,592,310	317,836	3,134,782	26,716	11,896	61,575	422,274	343,404	3,568,952
\$11,000 under \$12,000	373,360	4,286,940	339,337	3,666,038	29,420	11,885	66,907	514,181	373,360	4,192,104
\$12,000 under \$13,000	329,648	4,114,346	305,519	3,657,649	30,696	30,647	45,615	374,612	329,648	4,062,908
\$13,000 under \$14,000	349,064	4,726,465	322,638	4,043,955	42,397	35,642	57,123	517,039	349,064	4,596,637
\$14,000 under \$15,000	365,000	5,306,779	345,846	4,669,766	54,324	63,076	57,106	479,046	365,000	5,211,889
\$15,000 under \$16,000	347,878	5,406,076	331,530	4,828,588	30,671	44,689	58,035	434,957	347,878	5,308,234
\$16,000 under \$17,000	317,163	5,228,434	306,719	4,830,483	52,442	50,629	42,950	271,969	317,163	5,153,081
\$17,000 under \$18,000	384,471	6,718,198	364,947	6,024,614	80,890	93,548	58,961	543,694	384,471	6,661,856
\$18,000 under \$19,000	352,607	6,519,205	332,637	5,860,188	60,305	97,502	39,246	492,152	352,607	6,449,842
\$19,000 under \$20,000	340,586	6,643,732	329,982	6,070,480	77,142	54,649	45,695	462,935	340,586	6,588,064
\$20,000 under \$25,000	1,422,077	31,912,214	1,370,725	29,058,912	339,789	429,152	218,222	2,268,076	1,422,077	31,756,140
\$25,000 and over	1,172,072	32,275,751	1,137,784	29,333,084	271,474	260,497	189,988	1,886,136	1,172,072	31,479,717

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total.....	8,233,571	19,250,839	1,517,016	581,338	459,058	266,675	1,395,088	1,382,108	7,513,956	17,287,392
No adjusted gross income	16,555	35,269	-	-	-	-	9,289	7,836	15,320	27,433
\$1 under \$1,000	57,848	21,005	**	**	-	-	*2,086	*1,712	57,848	19,292
\$1,000 under \$2,000	105,220	64,077	-	-	-	-	8,019	1,938	104,534	62,139
\$2,000 under \$3,000	161,434	160,652	-	-	-	-	24,358	7,299	161,434	153,353
\$3,000 under \$4,000	160,865	232,394	-	-	-	-	13,226	7,607	160,857	224,787
\$4,000 under \$5,000	180,707	322,562	-	-	-	-	27,105	12,301	180,707	310,261
\$5,000 under \$6,000	197,258	418,784	-	-	-	-	20,052	10,754	197,258	408,030
\$6,000 under \$7,000	245,620	624,277	**	**	-	-	30,671	23,107	245,620	601,171
\$7,000 under \$8,000	252,284	739,490	**2,016	**208	-	-	51,412	46,148	252,284	693,134
\$8,000 under \$9,000	308,236	1,020,821	-	-	-	-	76,488	80,874	308,236	939,947
\$9,000 under \$10,000	450,212	1,632,949	*5,980	*1,347	-	-	156,318	192,359	450,212	1,439,243
\$10,000 under \$11,000	343,404	1,277,493	*1,983	*286	-	-	69,480	66,770	341,449	1,210,438
\$11,000 under \$12,000	373,360	1,393,908	*4,985	*2,957	-	-	77,483	87,485	373,360	1,303,466
\$12,000 under \$13,000	329,648	1,232,547	*1,983	*309	-	-	51,618	60,360	329,441	1,171,877
\$13,000 under \$14,000	349,064	1,223,562	*2,981	*2,342	-	-	57,464	85,699	348,081	1,135,522
\$14,000 under \$15,000	365,000	1,201,285	*16,828	*1,091	-	-	65,028	74,877	365,000	1,125,317
\$15,000 under \$16,000	347,878	1,066,687	*16,772	*2,947	-	-	64,881	74,228	343,830	989,511
\$16,000 under \$17,000	317,163	918,522	*10,869	*2,423	-	-	39,213	47,465	314,697	868,634
\$17,000 under \$18,000	384,471	1,025,795	18,832	9,672	-	-	69,904	85,911	375,117	930,211
\$18,000 under \$19,000	352,607	871,510	66,130	18,687	-	-	41,203	66,282	330,788	786,541
\$19,000 under \$20,000	340,586	772,451	53,536	21,714	-	-	53,239	61,244	324,168	689,492
\$20,000 under \$25,000	1,422,077	2,311,558	523,785	235,892	21,700	7,670	229,229	214,845	1,294,377	1,860,821
\$25,000 and over	1,172,072	683,240	790,338	281,463	437,358	259,006	157,320	65,006	639,338	336,771

* Estimate should be used with caution because of the small number of returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Income tax before credits	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
Returns with regular tax computation only	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	84,117,372	3,646,800,687	2,434,189,065	84,117,372	487,596,499	84,117,372	487,448,545	-	23,302	145,722	84,117,372	487,594,267
Under \$5,000.....	1,240,612	4,401,150	712,645	1,240,612	106,742	1,240,612	105,742	-	-	-	1,240,612	105,742
\$5,000 under \$10,000.....	5,552,709	43,913,265	11,035,597	5,552,709	1,656,010	5,552,709	1,656,012	-	-	-	5,552,709	1,656,012
\$10,000 under \$15,000.....	7,822,748	99,066,232	35,577,825	7,822,748	5,337,754	7,822,748	5,337,754	-	5,824	833	7,822,748	5,338,588
\$15,000 under \$20,000.....	9,850,125	171,845,544	70,955,797	9,850,125	10,644,024	9,850,125	10,644,021	-	1,912	2,437	9,850,125	10,646,458
\$20,000 under \$25,000.....	8,860,009	198,950,463	100,799,665	8,860,009	15,121,307	8,860,009	15,120,404	-	-	-	8,860,009	15,120,404
\$25,000 under \$30,000.....	7,494,517	205,142,560	117,784,542	7,494,517	17,673,473	7,494,517	17,673,437	-	1,912	919	7,494,517	17,674,356
\$30,000 under \$40,000.....	11,676,541	405,248,706	251,021,566	11,676,541	38,785,497	11,676,541	38,785,119	-	3,831	5,204	11,676,541	38,790,323
\$40,000 under \$50,000.....	8,306,213	371,122,031	244,345,309	8,306,213	39,813,102	8,306,213	39,813,766	-	3,907	6,872	8,306,213	39,819,638
\$50,000 under \$75,000.....	13,231,473	805,545,383	556,509,292	13,231,473	94,799,981	13,231,473	94,799,013	-	1,734	9,777	13,231,473	94,799,790
\$75,000 under \$100,000.....	5,346,995	458,172,630	331,724,946	5,346,995	64,925,546	5,346,995	64,899,761	-	2,085	21,425	5,346,995	64,921,186
\$100,000 under \$200,000.....	3,873,863	497,735,868	378,008,845	3,873,863	86,621,811	3,873,863	86,589,360	-	1,561	44,063	3,873,863	86,633,422
\$200,000 under \$500,000.....	715,331	201,842,293	170,760,979	715,331	50,548,866	715,331	50,535,030	-	310	32,634	715,331	50,567,664
\$500,000 under \$1,000,000.....	100,671	67,373,188	59,791,152	100,671	21,075,754	100,671	21,066,494	-	201	17,829	100,671	21,084,323
\$1,000,000 or more.....	45,567	116,441,174	105,062,907	45,567	40,486,630	45,567	40,431,632	-	25	3,730	45,567	40,435,362
Returns with Form 8615 tax computation												
Total.....	574,924	4,420,634	3,723,878	574,924	783,166	574,924	933,335	150,170	-	-	574,924	933,335
Under \$5,000.....	392,164	1,056,586	569,996	392,164	116,615	392,164	145,473	-	-	-	392,164	145,473
\$5,000 under \$10,000.....	103,215	721,418	579,666	103,215	94,475	103,215	134,238	-	-	-	103,215	134,238
\$10,000 under \$15,000.....	33,092	374,342	354,301	33,092	52,355	33,092	79,883	-	-	-	33,092	79,883
\$15,000 under \$20,000.....	17,248	297,230	273,782	17,248	42,355	17,248	61,326	-	-	-	17,248	61,326
\$20,000 under \$25,000.....	8,483	185,616	174,154	8,483	26,577	8,483	45,395	-	-	-	8,483	45,395
\$25,000 under \$30,000.....	5,615	151,396	134,730	5,615	20,779	5,615	37,405	-	-	-	5,615	37,405
\$30,000 under \$40,000.....	7,095	252,104	227,244	7,095	40,738	7,095	60,300	-	-	-	7,095	60,300
\$40,000 under \$50,000.....	3,611	164,733	217,287	3,611	31,586	3,611	52,604	-	-	-	3,611	52,604
\$50,000 under \$75,000.....	903	47,536	45,611	903	9,749	903	17,926	-	-	-	903	17,926
\$75,000 under \$100,000.....	495	41,333	36,018	495	4,292	495	5,337	-	-	-	495	5,337
\$100,000 under \$200,000.....	2,035	280,557	208,194	2,035	54,816	2,035	65,614	-	-	-	2,035	65,614
\$200,000 under \$500,000.....	502	139,295	187,873	502	41,165	502	39,861	-	-	-	502	39,861
\$500,000 under \$1,000,000.....	166	105,129	79,486	166	28,509	166	20,480	-	-	-	166	20,480
\$1,000,000 or more.....	300	603,359	615,535	300	219,155	300	167,492	-	-	-	300	167,492
Returns with Schedule D tax computation												
Total.....	16,913,104	2,004,809,569	1,253,342,519	16,913,104	464,675,975	16,913,104	405,764,485	-58,911,490	10,693	313,685	16,913,104	406,078,171
Under \$5,000.....	344,434	1,016,635	203,720	344,434	81,189	344,434	64,329	-	-	-	344,434	64,329
\$5,000 under \$10,000.....	377,758	2,813,496	660,738	377,758	200,723	377,758	166,615	-	-	-	377,758	166,615
\$10,000 under \$15,000.....	515,435	6,533,898	2,131,220	515,435	459,634	515,435	412,948	-	-	-	515,435	412,948
\$15,000 under \$20,000.....	673,885	11,819,642	3,995,040	673,885	809,946	673,885	739,611	-	-	-	673,885	739,611
\$20,000 under \$25,000.....	720,274	16,225,350	6,629,793	720,274	1,254,687	720,274	1,167,990	-	-	-	720,274	1,167,990
\$25,000 under \$30,000.....	722,133	19,899,377	9,840,750	722,133	1,765,560	722,133	1,669,335	-	-	-	722,133	1,669,335
\$30,000 under \$40,000.....	1,464,062	51,492,900	28,143,718	1,464,062	5,134,958	1,464,062	4,872,644	-	2,799	9,722	1,464,062	4,882,365
\$40,000 under \$50,000.....	1,495,997	67,342,293	40,256,979	1,495,997	7,718,621	1,495,997	7,369,755	-	-	-	1,495,997	7,369,755
\$50,000 under \$75,000.....	3,451,142	213,720,464	135,165,617	3,451,142	27,359,947	3,451,142	26,148,320	-	2,997	53,227	3,451,142	26,201,547
\$75,000 under \$100,000.....	2,435,436	210,503,637	138,778,086	2,435,436	31,956,485	2,435,436	30,439,377	-	-	-	2,435,436	30,439,377
\$100,000 under \$200,000.....	3,186,404	430,716,724	290,702,868	3,186,404	80,518,771	3,186,404	75,868,192	-	1,701	46,821	3,186,404	75,915,012
\$200,000 under \$500,000.....	333,995,776	333,995,776	231,769,767	1,136,894	86,629,285	1,136,894	78,165,542	-	2,647	114,741	1,136,894	78,280,283
\$500,000 under \$1,000,000.....	239,726	162,838,001	110,420,896	239,726	51,736,522	239,726	45,111,759	-	369	49,177	239,726	45,160,936
\$1,000,000 or more.....	149,523	476,491,376	254,644,329	149,523	169,049,647	149,523	133,567,869	-	179	39,998	149,523	133,607,868

Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax						
	Number of returns	Amount	(13)	Number of returns	Amount	(15)	Number of returns	Amount	(17)	Number of returns	Amount	(19)	Amount	Modified taxable income	Adjusted gross income	Average income tax (dollars)
		(14)			(16)			(18)			(20)		(21)	(22)	(23)	
Returns with regular tax computation only																
Total.....	30,234,338	27,835,226		76,105,999	459,759,041		429,771	1,433,326		76,118,355	461,192,439		18.9	12.6	5,483	
Under \$5,000.....	13,369	1,710		1,235,784	105,031		-	-		1,235,784	105,031		14.7	2.4	85	
\$5,000 under \$10,000.....	1,067,494	113,740		5,017,131	1,542,272		-	-		5,017,131	1,542,272		14.0	3.5	278	
\$10,000 under \$15,000.....	1,760,239	546,944		6,419,713	4,791,644		*1,685	*2,598		6,419,713	4,794,242		13.5	4.8	613	
\$15,000 under \$20,000.....	3,418,565	2,016,881		6,934,739	8,629,578		*8	*127		6,934,739	8,629,705		12.2	5.0	876	
\$20,000 under \$25,000.....	3,210,010	2,850,162		6,981,212	12,270,242		*1,48	*361		6,981,212	12,270,603		12.2	6.2	1,385	
\$25,000 under \$30,000.....	2,635,959	2,371,935		6,706,193	15,302,420		*2,993	*139		6,708,216	15,302,560		13.0	7.5	2,042	
\$30,000 under \$40,000.....	4,220,987	3,833,359		11,315,670	34,956,964		8,196	9,666		11,315,670	34,966,630		13.9	8.6	2,995	
\$40,000 under \$50,000.....	3,503,210	3,421,890		8,230,570	36,397,747		19,902	16,313		8,232,698	36,414,070		14.9	9.8	4,384	
\$50,000 under \$75,000.....	6,194,054	6,849,789		13,191,712	87,950,001		64,250	110,686		13,194,418	88,060,691		15.8	10.9	6,655	
\$75,000 under \$100,000.....	2,756,211	2,864,807		5,340,336	62,056,379		99,410	185,439		5,343,982	62,241,818		18.8	13.6	11,641	
\$100,000 under \$200,000.....	1,251,586	1,191,469		3,871,828	85,441,953		175,704	447,498		3,873,384	85,899,451		22.7	17.3	22,172	
\$200,000 under \$500,000.....	153,678	575,425		715,003	48,992,239		52,788	416,672		7,15,207	50,408,968		29.5	25.0	70,469	
\$500,000 under \$1,000,000.....	30,923	340,370		100,605	20,743,953		3,569	126,673		100,644	20,870,626		34.9	31.0	207,315	
\$1,000,000 or more.....	18,054	856,744		45,504	39,578,618		1,118	117,154		45,557	39,695,772		37.8	34.1	871,152	
Returns with Form 8615 tax computation																
Total.....	73,514	8,301		574,924	925,035		*2,812	*1,834		574,924	926,869		24.9	21.0	1,612	
Under \$5,000.....	40,257	1,029		392,164	144,444		*896	*1,036		392,164	145,481		24.7	13.8	371	
\$5,000 under \$10,000.....	18,814	469		103,215	133,770		-	-		103,215	133,770		23.1	18.5	1,296	
\$10,000 under \$15,000.....	*4,062	*124		33,092	79,759		-	-		33,092	79,759		22.5	21.3	2,410	
\$15,000 under \$20,000.....	*1,852	*175		17,248	61,150		*956	*139		17,248	61,289		22.4	20.6	3,553	
\$20,000 under \$25,000.....	*1,792	*30		*8,483	*45,365		-	-		*8,483	*45,365		*26.0	*24.4	*5,348	
\$25,000 under \$30,000.....	*1,792	*177		*5,615	*37,228		*896	*522		*5,615	*37,750		*28.0	*24.9	*6,723	
\$30,000 under \$40,000.....	*2,528	*222		*7,095	*60,079		-	-		*7,095	*60,079		*26.4	*23.8	*8,468	
\$40,000 under \$50,000.....	*1,805	*39		*3,611	*52,565		-	-		*3,611	*52,565		*24.2	*31.9	*14,557	
\$50,000 under \$75,000.....	-	-		*903	*17,926		-	-		*903	*17,926		*39.3	*37.7	*19,852	
\$75,000 under \$100,000.....	*343	*120		*495	*5,217		-	-		*495	*5,217		*14.5	*12.6	*10,539	
\$100,000 under \$200,000.....	-	-		*2,035	*65,614		-	-		*2,035	*65,614		*31.5	*23.4	*32,243	
\$200,000 under \$500,000.....	-	-		*502	*39,861		-	-		*502	*39,861		*21.2	*28.6	*79,404	
\$500,000 under \$1,000,000.....	*83	*2		*166	*20,478		*41	*103		*166	*20,581		*25.9	*19.6	*123,982	
\$1,000,000 or more.....	186	5,914		300	161,578		*23	*34		300	161,612		26.3	26.8	538,707	
Returns with Schedule D tax computation																
Total.....	6,056,521	7,863,526		16,698,594	398,214,645		531,084	3,883,140		16,701,373	402,101,524		32.1	20.1	23,775	
Under \$5,000.....	31,425	639		344,434	63,690		-	-		344,434	63,690		31.3	6.3	185	
\$5,000 under \$10,000.....	48,131	4,101		361,182	162,714		-	-		361,182	162,714		24.6	5.8	431	
\$10,000 under \$15,000.....	91,436	31,524		486,254	381,424		-	-		486,254	381,424		17.9	5.8	740	
\$15,000 under \$20,000.....	116,645	45,204		642,550	694,407		*6	*17		642,550	694,425		17.4	5.9	1,030	
\$20,000 under \$25,000.....	158,392	83,899		680,545	1,084,091		-	-		680,545	1,084,091		16.4	6.7	1,505	
\$25,000 under \$30,000.....	193,678	128,177		687,513	1,541,157		-	-		687,513	1,541,157		15.7	7.7	2,134	
\$30,000 under \$40,000.....	427,058	280,456		1,434,148	4,601,910		*2,095	*933		1,434,148	4,602,842		16.4	8.9	3,144	
\$40,000 under \$50,000.....	518,994	417,965		1,476,660	6,951,790		*1,602	*1,181		1,476,660	6,952,970		17.3	10.3	4,648	
\$50,000 under \$75,000.....	1,381,972	1,237,536		3,441,347	24,964,011		14,493	11,761		3,442,640	24,975,772		18.5	11.7	7,237	
\$75,000 under \$100,000.....	1,222,084	1,100,880		2,432,756	29,338,496		40,698	47,936		2,433,443	29,386,432		21.2	14.0	12,066	
\$100,000 under \$200,000.....	1,214,873	819,852		3,185,671	75,095,160		150,320	600,862		3,186,017	75,696,021		26.0	17.6	23,756	
\$200,000 under \$500,000.....	442,495	854,845		1,136,398	77,425,438		256,936	1,471,350		1,136,783	78,896,789		34.0	23.7	69,397	
\$500,000 under \$1,000,000.....	121,212	618,532		239,648	44,542,403		44,282	691,570		239,699	45,233,973		41.0	27.8	188,690	
\$1,000,000 or more.....	88,226	2,239,913		149,486	131,367,954		20,653	1,057,531		149,503	132,429,224		52.0	27.8	885,678	

* Estimate should be used with caution due to the small number of sample returns on which it is based.

¹ See section 4 for the definition of modified taxable income.

NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income									
	Total			Under 5 percent			5 under 7 percent			
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns										
Total.....	94,546,080	5,580,849,494	877,401,489	16,376,090	356,299,839	10,639,410	11,676,118	348,800,935	21,239,702	
Under \$5,000	2,469,571	988,846	462,622	1,455,458	4,723,917	70,966	297,503	618,237	37,576	
\$5,000 under \$10,000	5,582,051	43,819,098	1,866,846	3,805,816	29,945,285	782,211	862,566	6,234,595	374,151	
\$10,000 under \$15,000	7,056,131	88,690,768	5,296,315	2,009,678	24,280,543	699,310	2,793,520	34,376,858	2,083,238	
\$15,000 under \$20,000	7,711,411	134,302,305	9,444,636	2,064,374	35,786,767	1,006,764	609,464	10,721,043	638,795	
\$20,000 under \$25,000	7,733,012	174,121,344	13,447,210	1,657,380	37,223,244	1,030,959	1,279,542	28,816,245	1,735,243	
\$25,000 under \$30,000	7,442,202	204,260,106	16,944,557	1,299,433	35,743,720	985,001	985,093	26,888,483	1,641,062	
\$30,000 under \$40,000	12,802,035	445,310,034	39,695,871	2,006,284	69,309,908	2,069,565	1,575,919	54,712,090	3,313,547	
\$40,000 under \$50,000	9,741,580	435,845,734	43,463,656	1,050,840	46,614,809	1,528,510	1,265,252	56,533,536	3,434,753	
\$50,000 under \$75,000	16,676,288	1,019,027,245	113,204,249	876,878	52,266,485	1,830,531	1,721,019	103,025,524	6,327,613	
\$75,000 under \$100,000	7,803,395	670,502,046	91,819,100	108,119	9,192,193	323,379	247,325	20,415,682	1,259,661	
\$100,000 under \$200,000	7,098,067	933,898,935	162,224,990	29,161	3,798,300	117,399	34,649	4,104,238	251,843	
\$200,000 or more	2,428,337	1,430,113,034	379,531,398	12,669	7,414,667	194,814	4,267	2,354,403	142,219	
Joint returns										
Total.....	42,299,155	3,818,675,802	629,548,120	6,500,897	220,588,079	6,748,135	5,286,096	235,098,536	14,322,260	
Under \$5,000	4,386	-4,751,108	89,184	-	-	-	-	-	-	
\$5,000 under \$10,000	2,061	*10,759	*6,616	-	-	-	-	-	-	
\$10,000 under \$15,000	334,121	4,721,928	47,164	333,762	4,716,950	43,999	-	-	-	
\$15,000 under \$20,000	1,514,344	26,506,766	776,817	1,432,933	24,915,779	693,013	81,401	1,590,829	83,616	
\$20,000 under \$25,000	1,692,967	38,171,884	1,846,327	708,597	15,719,965	467,127	853,949	19,275,457	1,149,097	
\$25,000 under \$30,000	1,893,838	52,252,429	2,927,259	679,141	18,760,539	506,777	475,534	13,000,874	791,954	
\$30,000 under \$40,000	4,946,498	173,603,580	11,321,916	1,511,885	52,491,466	1,530,694	943,744	32,921,892	1,994,542	
\$40,000 under \$50,000	5,282,813	237,437,039	18,405,682	915,989	40,652,165	1,333,527	1,047,321	46,892,375	2,839,478	
\$50,000 under \$75,000	11,979,507	738,945,791	70,680,753	788,128	46,869,112	1,638,069	1,621,281	97,380,412	5,981,576	
\$75,000 under \$100,000	6,473,725	556,867,180	71,648,297	97,873	8,294,911	294,046	232,181	19,066,945	1,176,741	
\$100,000 under \$200,000	6,104,741	801,559,592	135,121,008	22,634	2,984,428	92,183	27,572	3,217,737	199,747	
\$200,000 or more	2,070,154	1,193,349,962	316,677,097	9,954	5,182,766	148,701	3,114	1,752,014	105,508	
Single returns										
Total.....	42,955,578	1,358,218,184	198,422,237	7,508,793	75,327,285	2,192,239	4,867,497	67,585,002	4,116,014	
Under \$5,000	2,462,035	6,544,413	367,250	1,452,585	4,713,989	70,794	297,503	618,237	37,576	
\$5,000 under \$10,000	5,462,496	42,831,825	1,831,442	3,703,207	29,106,099	761,745	848,691	6,104,722	367,035	
\$10,000 under \$15,000	6,276,001	78,150,455	4,987,966	1,443,825	16,535,565	587,012	2,683,924	33,028,850	2,002,322	
\$15,000 under \$20,000	5,633,976	97,856,347	8,107,112	387,563	6,637,180	203,037	395,212	6,736,744	415,832	
\$20,000 under \$25,000	4,732,226	106,283,641	10,114,698	208,724	4,665,695	147,239	245,435	5,483,805	335,176	
\$25,000 under \$30,000	4,060,756	111,149,532	11,474,409	110,928	3,001,801	98,095	143,178	3,895,990	240,129	
\$30,000 under \$40,000	5,559,082	192,425,733	22,186,314	100,148	3,467,581	104,250	132,797	4,559,926	278,856	
\$40,000 under \$50,000	3,159,337	140,710,864	19,624,833	41,058	1,816,456	51,995	61,320	2,746,159	170,144	
\$50,000 under \$75,000	3,507,864	209,639,170	33,956,294	47,434	2,922,354	99,663	42,797	2,408,133	149,260	
\$75,000 under \$100,000	1,023,809	87,675,116	16,172,656	7,132	626,232	17,266	10,430	932,786	56,818	
\$100,000 under \$200,000	793,569	105,886,226	22,014,249	4,173	519,452	16,012	5,390	682,952	39,429	
\$200,000 or more	284,428	179,064,862	47,583,584	2,017	1,314,881	30,670	821	386,659	23,440	

Footnotes at end of table

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	7 under 10 percent			10 under 12 percent			12 under 15 percent			Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns										
Total.....	23,904,836	840,824,004	72,451,711	16,752,592	7,18,486,257	78,709,487	10,654,543	731,791,507	98,969,382	
Under \$5,000.....	350,259	910,814	76,601	147,635	409,388	45,115	92,786	301,599	39,888	
\$5,000 under \$10,000.....	732,771	6,352,701	502,282	59,110	2,578,578	46,605	43,535	296,809	39,165	
\$10,000 under \$15,000.....	2,006,976	26,745,404	2,120,013	189,065	3,376,454	289,626	26,033	306,345	40,571	
\$15,000 under \$20,000.....	4,802,187	83,741,636	7,314,422	196,247	6,521,022	372,170	24,382	429,136	55,363	
\$20,000 under \$25,000.....	2,030,281	44,520,018	4,010,109	2,721,160	90,963,305	10,030,651	36,729	848,445	105,148	
\$25,000 under \$30,000.....	1,776,528	49,087,374	4,042,791	3,323,546	92,781,140	10,349,432	52,392	1,436,585	183,175	
\$30,000 under \$40,000.....	4,035,758	140,753,063	12,222,399	2,775,550	95,457,542	10,231,732	2,351,246	85,695,026	11,388,963	
\$40,000 under \$50,000.....	2,633,607	117,413,218	10,109,843	2,112,960	220,522,393	24,272,092	1,158,985	50,846,600	7,025,946	
\$50,000 under \$75,000.....	4,450,942	268,727,246	23,044,802	3,667,930	102,990,508	11,397,048	3,101,114	198,940,703	26,611,784	
\$75,000 under \$100,000.....	917,522	76,794,130	6,760,929	1,216,089	37,465,379	4,180,327	2,459,912	211,900,388	28,633,971	
\$100,000 under \$200,000.....	154,898	18,428,972	1,604,023	326,409	8,970,985	993,666	1,273,449	151,357,611	20,781,210	
\$200,000 or more.....	13,107	7,349,430	643,498	16,891	411,809,370	45,108,704	33,980	29,432,281	4,063,196	
Joint returns										
Total.....	10,141,897	531,490,554	45,646,149	6,401,055	411,809,370	45,108,704	5,619,566	504,662,709	68,178,766	
Under \$5,000.....	†	†	†	-	-	-	-	†	-	
\$5,000 under \$10,000.....	-	-	-	-	-	-	†	†	†	
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000.....	†	†	†	-	-	-	-	-	-	
\$30,000 under \$40,000.....	739,021	20,487,137	1,603,105	-	7,831,200	792,860	-	-	-	
\$40,000 under \$50,000.....	2,286,067	80,218,101	6,977,762	200,817	66,608,249	7,073,438	*925	*29,148	*3,535	
\$50,000 under \$75,000.....	1,849,713	83,088,138	7,129,852	1,465,602	195,423,106	21,496,345	*2,928	*141,279	*18,648	
\$75,000 under \$100,000.....	4,113,530	249,397,669	21,353,714	3,230,759	100,105,200	11,079,698	2,060,043	137,780,629	18,256,855	
\$100,000 under \$200,000.....	873,049	73,108,824	6,431,482	1,182,288	35,285,852	3,938,494	2,314,129	199,575,565	26,928,700	
\$200,000 or more.....	140,403	16,427,006	1,433,630	308,749	6,555,764	727,869	1,214,761	144,175,344	19,797,669	
	10,084	5,596,599	488,670	12,839	255,259,914	28,007,111	24,795	22,950,518	3,171,830	
Single returns										
Total.....	11,154,360	217,504,450	18,985,394	9,094,955	255,259,914	28,007,111	4,254,873	183,305,087	24,890,939	
Under \$5,000.....	350,258	910,811	76,601	147,635	409,388	45,115	92,786	301,599	39,888	
\$5,000 under \$10,000.....	731,805	6,345,570	501,750	59,110	2,506,653	46,605	41,552	286,596	37,639	
\$10,000 under \$15,000.....	1,906,607	25,404,980	2,015,146	183,111	2,867,086	281,952	26,032	306,331	40,569	
\$15,000 under \$20,000.....	4,657,052	81,192,435	7,089,423	169,219	58,837,139	318,920	11,488	196,967	26,958	
\$20,000 under \$25,000.....	1,685,691	36,462,462	3,383,786	2,555,856	86,311,638	6,123,496	28,994	688,131	87,443	
\$25,000 under \$30,000.....	622,771	17,136,479	1,497,421	3,153,495	75,346,219	9,517,555	25,665	676,446	86,779	
\$30,000 under \$40,000.....	810,486	28,110,688	2,496,982	2,303,580	14,082,705	8,530,760	2,197,107	80,407,173	10,670,538	
\$40,000 under \$50,000.....	248,598	10,840,708	945,696	318,627	10,204,036	1,561,940	1,045,549	45,663,847	6,342,436	
\$50,000 under \$75,000.....	106,093	6,291,684	559,463	177,685	950,539	1,130,405	70,087	39,322,374	5,441,764	
\$75,000 under \$100,000.....	20,650	1,738,672	153,370	11,213	1,535,277	103,394	31,657	5,924,090	819,736	
\$100,000 under \$200,000.....	11,937	1,659,774	140,795	12,291	1,776,247	170,359	8,040	4,058,118	545,648	
\$200,000 or more.....	2,411	1,410,008	124,962	3,134	1,776,247	196,609		5,493,414	756,541	

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Total income tax as a percentage of adjusted gross income--continued										
15 under 17 percent			17 under 25 percent			25 under 30 percent				
Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
All returns										
Total.....	5,656,363	491,334,761	78,582,086	8,289,216	1,298,196,837	263,058,757	799,035	323,025,182	88,394,399	
Under \$5,000.....	56,508	196,112	31,359	51,312	184,143	35,929	*10,436	*41,105	*10,871	
\$5,000 under \$10,000.....	*6,272	*36,346	*6,062	64,135	466,698	95,102	*4,779	*32,130	*8,806	
\$10,000 under \$15,000.....	*956	*11,308	*1,698	24,233	273,847	53,075	*4,471	*48,696	*13,648	
\$15,000 under \$20,000.....	*956	*14,762	*2,458	10,913	184,450	39,943	*1,920	*31,896	*9,079	
\$20,000 under \$25,000.....	-	-	-	*5,050	*111,388	*21,924	*956	*21,565	*6,391	
\$25,000 under \$30,000.....	*8	*236	*35	*2,261	*60,650	*13,142	*1,860	*50,471	*13,552	
\$30,000 under \$40,000.....	45,249	1,640,210	257,278	9,255	322,934	64,507	*1,865	*63,595	*17,453	
\$40,000 under \$50,000.....	1,349,930	60,753,403	9,678,751	167,271	8,103,609	1,407,594	*3	*135	*36	
\$50,000 under \$75,000.....	958,778	59,849,509	9,500,546	1,896,180	115,495,842	21,481,108	*110	*6,329	*1,727	
\$75,000 under \$100,000.....	1,549,640	134,282,838	21,426,221	1,303,376	114,809,103	21,947,787	*44	*3,948	*1,031	
\$100,000 under \$200,000.....	1,631,431	203,222,121	32,629,033	3,549,836	499,511,838	98,092,902	89,398	14,610,226	3,869,266	
\$200,000 or more.....	56,634	31,327,916	5,048,646	1,205,394	558,672,332	119,805,743	683,194	308,115,086	84,442,538	
Joint returns										
Total.....	3,093,861	345,047,193	55,208,500	4,362,607	921,914,417	187,573,957	561,142	259,446,812	71,006,717	
Under \$5,000.....	-	-	-	†	†	†	-	-	-	
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000.....	-	-	-	*41	*572	*142	-	-	-	
\$15,000 under \$20,000.....	-	-	-	*6	*110	*22	-	-	-	
\$20,000 under \$25,000.....	-	-	-	†	†	†	-	-	-	
\$25,000 under \$30,000.....	*8	*236	*35	†	†	†	*8	*218	*56	
\$30,000 under \$40,000.....	*1,136	*43,515	*7,250	*1,867	*66,067	*13,495	*3	*107	*30	
\$40,000 under \$50,000.....	-	-	-	*1,253	*54,525	*9,979	*3	*135	*36	
\$50,000 under \$75,000.....	161,402	11,813,581	1,815,904	2,441	166,323	37,700	†	†	†	
\$75,000 under \$100,000.....	1,338,976	116,332,004	18,550,258	434,017	40,283,282	7,122,566	†	†	†	
\$100,000 under \$200,000.....	1,543,057	192,232,341	30,865,761	2,839,169	405,837,773	78,197,360	3,865	664,757	174,986	
\$200,000 or more.....	49,281	24,625,517	3,969,291	1,083,381	475,496,227	102,190,995	557,258	258,781,300	70,831,530	
Single returns										
Total.....	2,260,712	124,044,028	19,824,026	3,534,332	322,495,070	64,608,991	197,618	50,050,644	13,675,249	
Under \$5,000.....	56,508	196,112	31,359	51,271	183,972	35,897	*10,436	*41,105	*10,871	
\$5,000 under \$10,000.....	*6,272	*36,346	*6,062	64,135	466,698	95,102	*4,779	*32,130	*8,806	
\$10,000 under \$15,000.....	*956	*11,308	*1,698	24,191	273,275	52,933	*4,471	*48,696	*13,648	
\$15,000 under \$20,000.....	-	-	-	10,557	177,925	38,389	*1,920	*31,896	*9,079	
\$20,000 under \$25,000.....	-	-	-	*4,659	*102,052	*20,262	*956	*21,565	*6,391	
\$25,000 under \$30,000.....	-	-	-	*1,912	*51,019	*11,113	*1,852	*50,253	*13,497	
\$30,000 under \$40,000.....	*5,804	*217,579	*33,574	*6,444	*223,094	*44,953	*1,862	*63,487	*17,423	
\$40,000 under \$50,000.....	1,305,967	58,788,996	9,360,843	135,491	6,649,283	1,146,972	-	-	-	
\$50,000 under \$75,000.....	675,242	40,260,309	6,452,706	1,781,188	108,146,526	20,088,524	*107	*6,127	*1,673	
\$75,000 under \$100,000.....	144,264	12,285,742	1,967,345	759,983	65,212,668	13,049,014	*42	*3,757	*977	
\$100,000 under \$200,000.....	58,766	7,326,687	1,179,311	596,850	78,105,541	16,677,416	70,206	11,692,407	3,081,833	
\$200,000 or more.....	6,934	4,920,949	791,128	97,650	62,903,017	13,348,416	100,988	38,059,220	10,511,050	

Footnotes at end of table

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	30 under 50 percent			50 under 100 percent			100 percent or more			
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All returns	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
Total.....	418,735	475,830,557	163,284,612	10,053	2,436,328	1,629,763	8,499	-6,176,712	442,181	
Under \$5,000	-	-	-	*896	*2,857	*1,737	6,777	-6,399,326	112,579	
\$5,000 under \$10,000	*2,967	*20,838	*6,650	*11	*98	*77	*89	*610	*5,734	
\$10,000 under \$15,000	*2,876	*34,698	*11,976	*277	*3,839	*2,175	*47	*651	*986	
\$15,000 under \$20,000	†	†	†	†	†	†	†	†	†	
\$20,000 under \$25,000	†	†	†	†	†	†	†	†	†	
\$25,000 under \$30,000	*957	*25,934	*9,831	-	-	-	*124	*3,368	*25,316	
\$30,000 under \$40,000	*846	*29,732	*10,744	*60	*2,216	*1,825	*3	*121	*158	
\$40,000 under \$50,000	*2,708	*121,826	*43,983	*19	*861	*587	*4	*195	*960	
\$50,000 under \$75,000	*1,289	*71,738	*25,667	*1,144	*72,609	*51,512	*905	*48,867	*56,868	
\$75,000 under \$100,000	*327	*28,723	*9,416	*1,034	*83,900	*58,885	*8	*634	*772	
\$100,000 under \$200,000	4,974	807,033	275,023	3,506	525,023	329,286	*356	*68,194	*94,678	
\$200,000 or more	398,924	474,631,290	162,870,177	3,098	1,744,782	1,183,551	179	99,862	143,349	
Joint returns										
Total.....	319,228	391,201,547	134,062,243	6,802	1,947,303	1,279,583	6,005	-4,530,718	413,105	
Under \$5,000	-	-	-	-	-	-	4,343	-4,751,282	89,151	
\$5,000 under \$10,000	†	†	†	*8	*71	*61	*42	*281	*4,944	
\$10,000 under \$15,000	†	†	†	*260	*3,640	*1,992	*47	*651	*986	
\$15,000 under \$20,000	-	-	-	-	-	-	†	†	†	
\$20,000 under \$25,000	-	-	-	-	-	-	†	†	†	
\$25,000 under \$30,000	†	†	†	-	-	-	*124	*3,368	*25,316	
\$30,000 under \$40,000	*3	*102	*41	*49	*1,861	*1,550	†	†	†	
\$40,000 under \$50,000	-	-	-	*3	*125	*73	†	†	†	
\$50,000 under \$75,000	†	†	†	*976	*63,172	*42,556	*905	*48,867	*56,868	
\$75,000 under \$100,000	†	†	†	*1,034	*83,900	*58,885	*8	*634	*772	
\$100,000 under \$200,000	2,017	309,369	111,738	2,163	357,847	218,329	*350	*67,140	*91,110	
\$200,000 or more	316,962	390,873,211	133,944,093	2,309	1,436,687	956,137	177	99,359	142,474	
Single returns										
Total.....	77,037	62,992,292	21,751,410	3,228	486,315	348,461	2,175	-831,903	22,402	
Under \$5,000	-	-	-	*896	*2,857	*1,737	2,157	-833,657	17,411	
\$5,000 under \$10,000	†	†	†	†	†	†	†	†	†	
\$10,000 under \$15,000	*2,868	*34,597	*11,933	*16	*199	*183	-	-	-	
\$15,000 under \$20,000	†	†	†	†	†	†	†	†	†	
\$20,000 under \$25,000	*1,912	*42,792	*15,905	-	-	-	-	-	-	
\$25,000 under \$30,000	*956	*25,906	*9,821	-	-	-	-	-	-	
\$30,000 under \$40,000	*843	*29,631	*10,703	*11	*355	*276	-	-	-	
\$40,000 under \$50,000	*2,708	*121,826	*43,983	*16	*736	*514	*3	*147	*309	
\$50,000 under \$75,000	*1,250	*69,020	*24,555	*152	*8,427	*8,280	-	-	-	
\$75,000 under \$100,000	*8	*631	*276	-	-	-	-	-	-	
\$100,000 under \$200,000	*953	*138,174	*49,303	*1,340	*166,791	*110,574	†	†	†	
\$200,000 or more	61,645	62,493,120	21,573,125	788	306,807	226,769	†	†	†	

* Estimate should be used with caution due to the small number of sample returns on which it is based.

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Tax credits															
		Total		Child care credit		Credit for the elderly or disabled		Child tax credit		Education credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All returns, total.....	127,075,145	36,621,595	35,892,344	6,182,193	2,675,147	181,813	33,629	26,016,019	19,398,625	6,436,654	4,772,443	47,349	103,016	5,352,300	1,918,065	166,010	996,461
No adjusted gross income	1,066,171	822	255	3	(Z)	5	7	805	130	7	1	-	-	-	-	3	1
\$1 under \$5,000	13,349,971	121,025	4,197	-	-	4,921	1,393	1,739	560	-	-	-	-	-	-	2,939	184
\$5,000 under \$10,000	12,979,714	1,171,871	120,705	-	-	42,345	5,571	12,781	2,091	214,442	42,480	-	-	847,636	69,127	7	2
\$10,000 under \$15,000	12,275,717	1,874,815	582,199	93,638	19,704	77,720	17,168	903,983	205,279	498,163	268,917	-	-	300,370	64,808	-	-
\$15,000 under \$20,000	11,783,174	3,569,951	2,071,016	364,457	136,657	47,439	7,679	2,506,468	1,014,401	518,681	346,267	-	-	1,368,937	548,090	562	133
\$20,000 under \$25,000	9,967,211	3,391,461	2,942,582	464,070	202,254	9,381	11,811	2,524,943	1,457,121	480,201	336,065	-	-	1,734,781	907,866	52	63
\$25,000 under \$30,000	8,392,769	2,848,942	2,508,794	434,013	198,919	-	-	2,254,796	1,564,461	511,027	394,504	2,924	3,135	1,038,808	324,496	93	110
\$30,000 under \$40,000	13,298,379	4,675,837	4,125,530	796,250	329,952	-	-	3,839,744	3,045,530	882,348	648,002	2,981	4,562	61,767	3,679	4,452	4,083
\$40,000 under \$50,000	9,870,199	4,040,831	3,851,793	761,423	333,745	-	-	3,302,472	2,817,677	806,629	557,758	7,780	10,499	-	-	7,643	13,206
\$50,000 under \$75,000	16,755,560	7,588,456	8,098,342	1,584,243	698,197	-	-	6,195,150	5,585,032	1,546,534	1,498,865	20,653	62,759	-	-	10,833	11,824
\$75,000 under \$100,000	7,811,626	3,987,138	3,968,991	872,629	390,033	-	-	3,054,879	2,658,859	978,622	679,585	6,133	17,632	-	-	11,033	12,986
\$100,000 under \$200,000	7,104,712	2,477,615	2,023,544	580,897	303,013	-	-	1,418,260	1,047,482	-	-	6,729	3,656	-	-	51,873	71,852
\$200,000 under \$500,000	1,876,561	605,064	1,440,457	111,501	51,897	-	-	-	-	-	-	151	752	-	-	48,355	210,528
\$500,000 under \$1,000,000	348,256	156,078	974,927	13,893	7,807	-	-	-	-	-	-	-	-	-	-	15,720	196,608
\$1,000,000 or more	205,124	111,688	3,179,013	5,175	2,969	-	-	-	-	-	-	-	-	-	-	12,047	474,881
Taxable returns, total.....	94,546,080	28,314,718	30,109,557	5,182,523	2,239,124	115,889	23,885	19,740,847	16,107,631	5,491,978	4,131,423	36,562	75,434	2,111,989	751,230	164,190	968,723
No adjusted gross income	4,842	21	9	-	-	6	7	14	3	-	-	-	-	-	-	-	-
\$1 under \$5,000	2,464,729	112,512	2,228	-	-	-	-	-	-	-	-	-	-	-	-	2,939	184
\$5,000 under \$10,000	5,582,051	593,612	49,280	-	-	9,842	878	1,983	991	40,869	5,857	-	-	486,261	40,146	-	-
\$10,000 under \$15,000	7,058,131	427,050	128,791	1,883	455	59,895	15,505	25,540	12,676	230,148	97,080	-	-	50,962	590	-	-
\$15,000 under \$20,000	7,711,411	605,319	334,536	8,919	2,597	37,720	5,836	83,507	43,870	363,707	235,137	-	-	37,423	39,173	963	135
\$20,000 under \$25,000	7,733,012	1,464,508	1,217,725	161,114	57,947	8,425	1,659	806,991	417,309	353,600	256,432	-	-	791,659	467,824	7	2
\$25,000 under \$30,000	7,442,202	2,021,698	1,568,596	285,353	115,166	-	-	1,491,702	939,858	410,638	303,826	-	-	685,900	199,879	42	34
\$30,000 under \$40,000	12,802,035	4,273,513	3,615,895	727,553	295,401	-	-	3,484,555	2,709,474	795,324	548,137	2,025	2,934	59,784	3,618	4,187	3,986
\$40,000 under \$50,000	9,741,580	3,944,038	3,650,234	738,388	316,670	-	-	3,223,329	2,735,105	782,296	524,639	7,775	10,491	-	-	7,640	13,202
\$50,000 under \$75,000	16,676,288	7,541,312	7,997,799	1,577,196	696,341	-	-	6,154,831	5,545,812	1,536,929	1,480,903	13,751	39,974	-	-	10,074	11,067
\$75,000 under \$100,000	7,803,395	3,981,973	3,942,724	870,669	389,870	-	-	3,050,837	2,655,680	978,466	679,411	6,132	17,626	-	-	10,929	12,873
\$100,000 under \$200,000	7,098,067	2,476,714	2,012,679	680,890	303,009	-	-	1,417,558	1,046,852	-	-	6,729	3,656	-	-	51,496	65,877
\$200,000 under \$500,000	1,875,383	604,785	1,425,678	111,494	51,893	-	-	-	-	-	-	151	752	-	-	48,210	203,650
\$500,000 under \$1,000,000	348,002	156,013	966,074	13,891	7,806	-	-	-	-	-	-	-	-	-	-	15,682	192,256
\$1,000,000 or more	204,951	111,648	3,157,307	5,175	2,969	-	-	-	-	-	-	-	-	-	-	12,029	465,460
Non-taxable returns, total.....	32,529,065	8,306,878	5,782,787	999,669	436,023	65,923	9,744	6,275,172	3,290,994	944,676	641,020	10,787	27,582	3,240,311	1,166,835	1,620	27,738

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued												Income tax after credits		Alternative minimum tax	
	Foreign tax credit		General business credit		Empowerment zone emp. credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
											(18)	(19)	(20)	(21)	(22)	(23)
All returns, total.....	3,266,544	4,941,010	287,658	783,920	4,752	26,728	19,385	31,512	52,466	107,048	94,511,758	870,919,411	1,018,063	6,477,697		
No adjusted gross income	*4	*116	-	-	-	-	-	-	*3	*1	*13	*191	4,829	109,076		
\$1 under \$5,000	110,470	1,600	*956	*460	-	-	-	-	-	-	2,463,718	349,767	*1,906	*3,588		
\$5,000 under \$10,000	64,305	1,437	-	-	-	-	-	-	-	-	5,581,923	1,860,952	*129	*5,894		
\$10,000 under \$15,000	64,721	3,072	*4,662	*3,250	-	-	-	-	-	-	7,056,839	5,289,572	2,985	6,743		
\$15,000 under \$20,000	91,942	14,412	4,841	2,002	-	-	*941	*1	-	-	7,710,155	9,440,398	*2,235	*4,238		
\$20,000 under \$25,000	89,429	24,074	*2,882	*2,066	-	-	-	-	*3,965	*7,435	7,732,620	13,444,826	*539	*2,384		
\$25,000 under \$30,000	77,830	6,325	6,365	9,048	-	-	-	-	*3,695	*2,955	7,438,753	16,915,725	5,319	28,832		
\$30,000 under \$40,000	187,845	47,443	13,853	18,091	-	-	*150	*367	*3,788	*6,706	12,800,998	39,683,013	11,688	12,857		
\$40,000 under \$50,000	204,566	61,762	20,414	25,866	-	-	*3,288	*5,532	*2,356	*7,708	9,738,522	43,443,906	22,447	19,781		
\$50,000 under \$75,000	529,818	118,431	53,600	86,788	-	-	*2,698	*935	8,783	3,423	16,670,723	113,055,796	83,050	148,447		
\$75,000 under \$100,000	415,909	129,488	30,868	55,736	-	-	*2,110	*677	*10,920	*8,343	7,797,862	91,570,544	143,729	248,555		
\$100,000 under \$200,000	753,863	441,645	73,257	137,198	**	**	5,629	3,207	8,411	3,763	7,093,635	161,086,028	334,533	1,138,963		
\$200,000 under \$500,000	450,130	1,024,512	46,631	129,881	**2,251	**5,637	2,069	2,055	6,048	15,199	1,873,835	128,231,249	322,600	2,042,634		
\$500,000 under \$1,000,000	128,668	656,282	15,406	89,021	1,510	11,759	1,139	3,841	2,303	9,518	347,533	65,988,014	53,912	976,542		
\$1,000,000 or more	97,043	2,410,411	13,922	224,513	992	9,332	1,361	14,897	2,193	41,998	204,627	180,559,429	28,163	1,729,163		
Taxable returns, total.....	3,226,858	4,840,266	268,258	745,434	4,752	26,728	18,383	26,779	46,990	89,767	94,511,758	870,919,411	1,018,063	6,477,697		
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	*13	*191	4,829	109,076		
\$1 under \$5,000	108,618	1,585	*956	*460	-	-	-	-	-	-	2,463,718	349,767	*1,906	*3,588		
\$5,000 under \$10,000	62,503	1,407	-	-	-	-	-	-	-	-	5,581,923	1,860,952	*129	*5,894		
\$10,000 under \$15,000	62,510	2,371	*956	*114	-	-	-	-	-	-	7,056,839	5,289,572	2,985	6,743		
\$15,000 under \$20,000	80,010	5,585	*2,762	*957	-	-	*941	*1	-	-	7,710,155	9,440,398	*2,235	*4,238		
\$20,000 under \$25,000	83,412	10,995	*2,775	*2,055	-	-	-	-	*1,983	*3,501	7,732,620	13,444,826	*539	*2,384		
\$25,000 under \$30,000	75,888	3,873	*3,209	*1,073	-	-	-	-	*2,793	*846	7,438,753	16,915,725	5,319	28,832		
\$30,000 under \$40,000	180,563	22,663	11,183	12,748	-	-	*150	*367	*2,885	*1,314	12,800,998	39,683,013	11,688	12,857		
\$40,000 under \$50,000	201,063	50,963	18,219	19,087	-	-	*2,346	*840	*1,454	*2,484	9,738,522	43,443,906	22,447	19,781		
\$50,000 under \$75,000	528,118	114,730	48,675	74,036	-	-	*2,698	*935	*8,007	*2,913	16,670,723	113,055,796	83,050	148,447		
\$75,000 under \$100,000	415,204	121,087	30,709	55,264	-	-	*2,092	*644	*10,920	*8,343	7,797,862	91,570,544	143,729	248,555		
\$100,000 under \$200,000	753,336	437,997	72,890	136,594	**	**	5,588	3,203	8,411	3,763	7,093,635	161,086,028	334,533	1,138,963		
\$200,000 under \$500,000	449,988	1,016,937	46,604	129,675	**2,251	**5,637	2,068	2,051	6,043	15,087	1,873,835	128,231,249	322,600	2,042,634		
\$500,000 under \$1,000,000	128,632	651,902	15,401	88,901	1,510	11,759	1,139	3,841	2,303	9,518	347,533	65,988,014	53,912	976,542		
\$1,000,000 or more	97,014	2,398,172	13,918	224,469	992	9,332	1,361	14,897	2,193	41,998	204,627	180,559,429	28,163	1,729,163		
Nontaxable returns, total.....	39,686	100,744	19,400	38,486	-	-	*1,002	*4,733	5,476	17,281	-	-	-	-		

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Form 4970 tax-accumulation distribution		Total income tax		All other taxes									
	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income		Household employment tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All returns, total.....	2,043	4,381	94,546,080	877,401,489	18,292,436	37,579,060	4,076,050	3,074,825	14,029,609	33,372,365	254,489	29,477	286,175	759,438
No adjusted gross income	-	-	4,842	109,267	170,082	266,662	18,942	22,132	146,045	227,446	6	(Z)	8,400	15,431
\$1 under \$5,000	-	-	2,464,729	353,355	1,023,872	429,890	48,581	9,024	936,958	416,505	37,037	1,579	3,872	2,736
\$5,000 under \$10,000	-	-	5,582,051	1,866,846	1,684,531	1,428,054	114,317	23,586	1,529,532	1,388,136	45,678	4,681	7,152	11,580
\$10,000 under \$15,000	-	-	7,058,131	5,296,315	1,347,427	1,489,399	143,274	35,001	1,133,704	1,442,801	42,637	3,088	10,007	7,565
\$15,000 under \$20,000	-	-	7,711,411	9,444,636	1,250,542	1,555,435	246,293	58,044	996,190	1,491,659	19,769	3,278	2,825	1,562
\$20,000 under \$25,000	-	-	7,733,012	13,447,210	1,099,650	1,551,535	230,651	96,842	857,359	1,425,494	25,801	2,871	6,836	25,875
\$25,000 under \$30,000	-	-	7,442,202	16,944,557	1,018,268	1,446,730	265,907	91,266	739,616	1,344,298	22,559	4,985	2,034	5,362
\$30,000 under \$40,000	-	-	12,802,035	39,695,871	1,837,944	2,823,696	517,010	235,014	1,319,630	2,558,609	29,939	3,066	11,054	24,424
\$40,000 under \$50,000	*903	*9	9,741,580	43,463,696	1,562,557	2,601,232	482,378	255,718	1,099,759	2,318,841	*7,096	*229	9,577	25,291
\$50,000 under \$75,000	*903	*5	16,676,288	113,204,249	2,993,478	6,084,743	990,494	705,921	2,027,879	5,336,187	14,798	4,378	20,774	33,450
\$75,000 under \$100,000	-	-	7,803,395	91,819,100	1,563,969	4,229,992	509,504	529,615	1,090,067	3,674,801	*6,999	*547	11,326	20,814
\$100,000 under \$200,000	-	-	7,098,067	162,224,990	1,847,321	7,023,657	434,436	799,740	1,395,451	6,050,936	*2,161	*776	73,868	166,163
\$200,000 under \$500,000	*150	*57	1,875,383	130,273,941	664,073	4,073,200	65,775	183,656	562,525	3,692,147	-	-	70,467	192,934
\$500,000 under \$1,000,000	*41	*213	348,002	66,964,769	137,752	1,116,030	5,493	18,347	119,724	1,006,774	-	-	23,980	76,222
\$1,000,000 or more	46	4,096	204,951	182,292,689	90,970	1,458,807	2,995	10,919	75,169	997,730	*9	(Z)	24,002	150,009
Taxable returns, total.....	2,043	4,381	94,546,080	877,401,489	13,579,204	32,419,494	3,579,948	2,915,688	9,899,794	28,510,349	149,272	20,155	255,358	632,706
No adjusted gross income	-	-	4,842	109,267	2,105	12,134	278	780	1,729	9,149	-	-	218	1,811
\$1 under \$5,000	-	-	2,464,729	353,355	49,230	11,116	*2,883	*72	38,321	10,914	*8,026	*131	-	-
\$5,000 under \$10,000	-	-	5,582,051	1,866,846	319,661	241,515	23,987	3,342	265,462	231,561	23,916	1,556	*3,897	*5,021
\$10,000 under \$15,000	-	-	7,058,131	5,296,315	540,886	574,309	63,713	17,610	448,235	552,085	*9,885	*601	*7,343	*3,937
\$15,000 under \$20,000	-	-	7,711,411	9,444,636	674,007	763,206	125,292	29,967	536,263	728,945	*9,916	*2,851	*1,859	*635
\$20,000 under \$25,000	-	-	7,733,012	13,447,210	704,608	907,398	169,315	73,329	523,809	820,104	19,917	2,625	*4,921	*10,887
\$25,000 under \$30,000	-	-	7,442,202	16,944,557	798,374	1,035,417	219,152	69,208	567,193	956,699	16,610	3,397	*2,025	*5,296
\$30,000 under \$40,000	-	-	12,802,035	39,695,871	1,694,658	2,512,448	492,646	221,961	1,201,039	2,281,472	29,939	3,066	*5,855	*3,367
\$40,000 under \$50,000	*903	*9	9,741,580	43,463,696	1,523,752	2,498,955	479,066	253,920	1,064,840	2,225,197	*7,096	*229	*8,652	*18,455
\$50,000 under \$75,000	*903	*5	16,676,288	113,204,249	2,974,104	6,024,421	985,457	703,556	2,013,917	5,286,374	14,798	4,378	19,278	25,306
\$75,000 under \$100,000	-	-	7,803,395	91,819,100	1,561,916	4,209,386	509,503	529,615	1,089,042	3,666,279	*6,999	*547	10,295	8,731
\$100,000 under \$200,000	-	-	7,098,067	162,224,990	1,843,664	6,986,230	434,432	799,726	1,392,917	6,046,856	*2,161	*776	72,738	132,830
\$200,000 under \$500,000	*150	*57	1,875,383	130,273,941	663,676	4,069,654	65,742	183,372	562,257	3,690,842	-	-	70,343	190,980
\$500,000 under \$1,000,000	*41	*213	348,002	66,964,769	137,661	1,115,408	5,488	18,334	119,650	1,006,399	-	-	23,957	76,074
\$1,000,000 or more	46	4,096	204,951	182,292,689	90,900	1,457,896	2,993	10,896	75,118	997,474	*9	(Z)	23,975	149,377
Nontaxable returns, total.....	-	-	-	-	4,713,232	5,159,566	496,101	159,137	4,129,815	4,862,015	105,217	9,322	30,817	126,732

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Total tax liability		Number of returns without tax liability	Tax payments							
	Number of returns	Amount	Number of returns	Amount		Total		Income tax withheld		Estimated tax payments		Additional child tax credit	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total.....	3,137,122	2,378,860	97,138,402	912,463,971	29,937	117,050,440	948,386,646	111,193,931	695,526,980	13,169,356	196,915,946	985,579	812,404
No adjusted gross income	53,563	22,665	152,287	349,957	914	357,633	1,773,180	263,579	821,809	82,503	725,420	109,043	124,275
\$1 under \$5,000	525,770	153,987	3,235,626	629,156	10,114	9,902,110	2,185,848	9,650,664	1,927,989	232,379	216,501	6,089	2,900
\$5,000 under \$10,000	1,036,279	743,809	6,200,376	2,550,927	6,779	10,606,566	6,498,039	10,251,095	5,861,979	427,288	590,365	6,832	4,555
\$10,000 under \$15,000	568,121	649,408	7,340,722	6,133,042	4,935	10,764,504	11,373,739	10,174,108	10,340,816	705,708	962,338	19,989	17,816
\$15,000 under \$20,000	482,373	502,346	7,947,896	10,488,944	3,835	10,980,671	17,643,930	10,313,478	16,007,699	916,708	1,557,981	49,277	54,739
\$20,000 under \$25,000	311,253	241,178	7,964,172	14,731,025	2,003	9,625,799	22,020,938	9,101,557	20,077,885	831,564	1,815,410	212,651	151,436
\$25,000 under \$30,000	154,984	65,051	7,585,566	18,286,044	807	8,200,948	24,824,387	7,827,481	22,901,768	676,738	1,776,786	266,300	222,105
\$30,000 under \$40,000	*4,780	*417	12,910,264	42,477,493	378	13,030,879	53,869,290	12,432,975	49,431,618	1,269,055	4,188,460	234,699	172,307
\$40,000 under \$50,000	-	-	9,769,928	46,056,802	100	9,755,702	55,640,631	9,319,549	50,643,918	1,116,916	4,710,163	57,660	45,704
\$50,000 under \$75,000	-	-	16,695,662	119,286,021	60	16,611,776	137,677,554	15,866,874	123,165,194	2,284,270	13,897,791	21,162	13,884
\$75,000 under \$100,000	-	-	7,805,293	96,046,520	6	7,757,284	100,532,662	7,358,450	86,505,951	1,432,470	12,867,893	1,855	2,617
\$100,000 under \$200,000	-	-	7,101,716	169,248,635	**4	7,044,273	165,234,432	6,549,974	130,509,964	1,969,353	31,141,993	*14	*37
\$200,000 under \$500,000	-	-	1,875,780	134,347,140	**	1,863,056	122,425,076	1,622,168	78,438,070	878,608	37,497,440	-	-
\$500,000 under \$1,000,000	-	-	348,093	68,080,799	-	345,146	60,542,200	291,056	33,444,023	202,511	21,761,309	-	-
\$1,000,000 or more	-	-	205,021	183,751,467	-	204,093	166,144,739	170,923	65,448,298	143,284	63,206,094	*8	*29
Taxable returns, total.....	-	-	94,538,892	909,814,893	*7	90,733,144	925,619,973	85,675,936	675,793,878	12,218,789	194,236,665	11,388	9,432
No adjusted gross income	-	-	4,835	121,194	-	3,157	190,431	2,304	50,738	1,208	84,312	154	208
\$1 under \$5,000	-	-	2,464,729	364,409	-	1,243,698	340,910	1,138,992	273,070	88,185	43,715	*41	*62
\$5,000 under \$10,000	-	-	5,582,051	2,108,362	-	4,982,639	3,450,710	4,825,995	3,207,433	183,068	209,879	-	-
\$10,000 under \$15,000	-	-	7,058,131	5,870,607	-	6,438,486	7,801,326	5,962,926	7,014,337	575,732	741,050	*8	*16
\$15,000 under \$20,000	-	-	7,711,411	10,207,842	-	7,269,725	12,894,154	6,689,303	11,535,927	801,185	1,296,532	-	-
\$20,000 under \$25,000	-	-	7,733,012	14,353,755	-	7,505,903	18,368,541	7,035,780	16,711,122	746,057	1,558,930	*686	*853
\$25,000 under \$30,000	-	-	7,439,231	17,979,126	*3	7,320,948	22,971,704	6,989,456	21,257,436	612,509	1,594,078	*2,970	*2,711
\$30,000 under \$40,000	-	-	12,800,010	42,206,499	**4	12,584,244	52,655,190	12,016,952	48,410,153	1,225,520	4,018,931	*3,911	*2,274
\$40,000 under \$50,000	-	-	9,739,555	45,962,587	**	9,640,785	55,225,095	9,217,545	50,314,083	1,098,311	4,630,786	*2,035	*1,024
\$50,000 under \$75,000	-	-	15,676,288	119,228,670	-	16,544,438	137,140,621	15,811,762	122,788,092	2,268,671	13,746,368	**	**
\$75,000 under \$100,000	-	-	7,803,243	96,026,308	-	7,749,429	100,429,319	7,353,182	86,438,745	1,429,897	12,838,900	*1,559	*2,218
\$100,000 under \$200,000	-	-	7,098,059	169,211,208	-	7,038,550	165,143,740	6,548,318	130,487,257	1,964,701	31,077,065	*14	*37
\$200,000 under \$500,000	-	-	1,875,383	134,343,594	-	1,862,215	122,385,024	1,621,645	78,426,641	878,135	37,471,012	-	-
\$500,000 under \$1,000,000	-	-	348,002	68,080,177	-	344,966	60,523,056	290,936	33,439,551	202,408	21,748,181	-	-
\$1,000,000 or more	-	-	204,951	183,750,556	-	203,959	166,100,153	170,840	65,439,291	143,200	63,176,925	*8	*29
Nontaxable returns, total.....	3,137,122	2,378,860	2,599,511	2,649,078	29,930	26,317,296	22,766,673	25,517,995	19,733,102	950,568	2,679,281	974,191	802,972

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued										Earned income credit, refundable portion		Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	1,510,206	\$3,984,319	1,377,613	1,712,649	426,878	95,029	37,879	151,723	16,049,812	27,604,182	94,827,237	182,045,186	(69)	(70)
No adjusted gross income	15,589	122,823	4,604	6,644	27,399	8,687	2,080	87,797	50,555	51,494	455,954	1,758,308		
\$1 under \$5,000	65,024	35,490	1,315	*1,627	20,282	3,826	*2,970	*414	2,589,101	1,851,381	10,050,818	3,864,502		
\$5,000 under \$10,000	45,091	41,035	*1,730	*670	29,835	3,297	*2,015	*693	4,150,368	7,640,475	10,548,442	12,395,606		
\$10,000 under \$15,000	52,709	64,781	*2,024	*54	35,263	5,511	*956	*239	3,519,299	9,496,424	9,976,271	15,914,068		
\$15,000 under \$20,000	46,632	69,443	*3,969	*1,957	41,740	6,849	-	-	3,323,892	6,187,296	9,645,137	14,757,001		
\$20,000 under \$25,000	58,452	119,765	*73	*178	33,390	7,699	-	-	1,760,566	2,037,943	8,078,742	11,080,542		
\$25,000 under \$30,000	58,406	135,365	*2,519	*1,687	30,258	7,796	*941	*986	627,213	337,501	6,732,241	8,654,456		
\$30,000 under \$40,000	103,267	236,322	*999	*2,302	46,416	8,741	*4,737	*1,846	28,818	1,667	10,213,584	15,295,754		
\$40,000 under \$50,000	85,073	271,428	*3,621	*4,260	36,079	7,948	*3,830	*2,914	-	-	7,331,134	13,566,907		
\$50,000 under \$75,000	167,936	572,825	58,292	20,046	70,283	14,678	*5,670	*7,020	-	-	12,138,244	28,202,226		
\$75,000 under \$100,000	164,996	929,888	350,727	206,658	26,375	4,063	*4,444	*18,209	-	-	4,862,090	13,787,744		
\$100,000 under \$200,000	303,086	2,800,887	663,984	764,902	22,010	12,148	5,585	4,539	-	-	3,784,286	15,711,807		
\$200,000 under \$500,000	208,583	5,991,852	213,015	487,355	5,420	1,889	3,601	8,470	-	-	783,925	8,483,618		
\$500,000 under \$1,000,000	70,798	5,211,833	43,543	122,611	1,101	766	425	1,659	-	-	136,201	4,185,539		
\$1,000,000 or more	64,567	37,380,581	27,198	91,698	1,027	1,131	625	16,937	-	-	90,168	14,391,109		
Taxable returns, total.....	1,410,231	\$3,762,601	1,366,559	1,696,798	304,215	66,167	32,827	63,865	-	-	67,001,976	132,297,299		
No adjusted gross income	751	54,314	196	427	138	209	*9	*430	-	-	2,276	100,437		
\$1 under \$5,000	47,717	23,820	*3	(Z)	*41	*3	*956	*301	-	-	968,858	241,752		
\$5,000 under \$10,000	33,330	32,097	-	-	*6,192	*607	*2,015	*693	-	-	4,251,302	1,860,880		
\$10,000 under \$15,000	36,601	42,579	*1,991	*31	18,959	3,329	-	-	-	-	5,294,101	2,962,561		
\$15,000 under \$20,000	39,861	56,893	*3,968	*1,956	26,770	2,845	-	-	-	-	5,835,107	3,930,996		
\$20,000 under \$25,000	45,845	94,308	-	-	25,537	4,181	-	-	-	-	6,005,482	5,435,373		
\$25,000 under \$30,000	52,660	112,873	*2,016	*1,353	21,945	4,977	*941	*986	-	-	5,902,250	6,463,832		
\$30,000 under \$40,000	93,211	213,542	*986	*2,276	44,257	8,441	*4,737	*1,846	-	-	9,799,613	14,106,711		
\$40,000 under \$50,000	84,048	266,601	*3,280	*3,507	34,763	7,204	*3,830	*2,914	-	-	7,227,421	13,174,638		
\$50,000 under \$75,000	165,509	566,154	57,835	18,543	69,742	14,445	*5,669	*7,020	-	-	12,072,488	27,701,042		
\$75,000 under \$100,000	163,882	926,841	348,779	202,561	26,371	4,062	*4,444	*18,209	-	-	4,854,265	13,702,704		
\$100,000 under \$200,000	303,013	2,798,201	663,815	764,600	21,967	12,083	5,583	4,534	-	-	3,779,623	15,655,286		
\$200,000 under \$500,000	208,487	5,989,734	212,972	487,282	5,418	1,888	3,597	8,467	-	-	783,124	8,446,508		
\$500,000 under \$1,000,000	70,770	5,210,319	43,529	122,583	1,101	766	424	1,657	-	-	136,027	4,165,941		
\$1,000,000 or more	64,547	37,374,325	27,189	91,679	1,024	1,126	623	16,807	-	-	90,037	14,347,637		
Nontaxable returns, total.....	99,975	221,718	11,054	15,851	122,663	28,862	5,051	87,858	16,049,812	27,604,182	27,825,261	49,751,886		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment--continued			Tax due at time of filing		Predetermined estimated tax penalty		
	Refunded		Credited to 2000 estimated tax	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount						
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total.....	91,600,741	155,513,635	4,514,663	26,535,551	29,200,902	119,091,512	5,285,114	1,149,865
No adjusted gross income	423,357	1,481,696	44,228	276,612	99,000	165,592	21,118	2,970
\$1 under \$5,000	9,958,167	3,791,380	120,174	73,121	2,127,828	459,976	14,236	1,242
\$5,000 under \$10,000	10,443,411	12,257,034	153,601	138,572	1,752,616	822,134	142,683	10,242
\$10,000 under \$15,000	9,783,034	15,723,738	265,449	190,330	1,941,818	1,197,892	225,226	14,872
\$15,000 under \$20,000	9,417,110	14,528,880	326,215	228,121	2,021,838	1,424,085	239,326	19,834
\$20,000 under \$25,000	7,889,567	10,843,294	286,639	237,248	1,852,801	1,658,871	279,149	22,867
\$25,000 under \$30,000	6,594,845	8,437,589	214,674	216,869	1,612,644	1,622,262	271,181	21,925
\$30,000 under \$40,000	9,957,198	14,813,890	381,884	481,864	3,042,570	3,827,378	530,751	49,982
\$40,000 under \$50,000	7,077,322	13,027,607	360,238	539,300	2,519,592	4,001,556	537,145	52,889
\$50,000 under \$75,000	11,631,022	26,863,045	736,289	1,339,181	4,594,161	9,926,640	1,005,801	123,115
\$75,000 under \$100,000	4,528,010	12,505,719	462,775	1,282,025	2,931,582	9,409,513	662,381	107,958
\$100,000 under \$200,000	3,285,262	12,392,805	675,341	3,319,001	3,300,978	19,950,392	861,317	224,406
\$200,000 under \$500,000	520,164	4,317,376	331,805	4,166,242	1,079,609	20,621,125	361,251	215,443
\$500,000 under \$1,000,000	61,682	1,468,586	86,507	2,716,953	210,048	11,843,109	86,299	118,971
\$1,000,000 or more	30,588	3,060,996	68,843	11,330,113	113,817	32,160,988	47,249	163,151
Taxable returns, total.....	64,011,591	106,481,674	4,129,991	25,815,625	27,402,270	117,633,918	5,013,058	1,125,869
No adjusted gross income	1,658	64,519	824	35,918	2,565	31,873	1,305	674
\$1 under \$5,000	917,397	223,915	61,031	17,838	1,484,188	265,595	*5,675	*343
\$5,000 under \$10,000	4,194,755	1,819,281	71,211	41,599	1,318,953	527,233	96,132	7,446
\$10,000 under \$15,000	5,139,062	2,838,084	205,024	124,479	1,754,057	1,044,092	185,203	12,250
\$15,000 under \$20,000	5,631,097	3,759,683	275,134	171,313	1,867,455	1,260,648	198,460	15,964
\$20,000 under \$25,000	5,835,538	5,237,851	252,453	197,522	1,721,545	1,443,542	228,904	18,585
\$25,000 under \$30,000	5,778,895	6,276,275	193,151	187,557	1,532,317	1,489,509	240,729	19,241
\$30,000 under \$40,000	9,562,967	13,654,679	366,182	452,033	2,991,538	3,710,470	504,900	47,146
\$40,000 under \$50,000	6,975,200	12,649,078	356,341	525,560	2,504,148	3,966,128	530,175	51,793
\$50,000 under \$75,000	11,570,022	26,402,469	726,813	1,298,573	4,590,996	9,915,678	1,003,565	122,841
\$75,000 under \$100,000	4,520,421	12,424,550	462,267	1,278,155	2,931,251	9,407,604	662,339	107,951
\$100,000 under \$200,000	3,282,984	12,358,932	672,840	3,296,354	3,299,901	19,947,105	860,943	224,375
\$200,000 under \$500,000	519,555	4,289,844	331,504	4,156,664	1,079,523	20,620,507	361,200	215,429
\$500,000 under \$1,000,000	61,548	1,454,681	86,431	2,712,260	210,028	11,843,028	86,286	118,966
\$1,000,000 or more	30,494	3,027,834	68,785	11,319,803	113,807	32,160,906	47,242	162,866
Non taxable returns, total.....	27,589,150	49,031,961	384,672	719,925	1,798,632	1,457,594	272,056	23,996

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500.

NOTE: Detail may not add to total because of rounding

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates.....	102,831,402	5,747,279,314	4,136,344,070	1,930,732,034	906,396,888	460,855,417	870,912,952	15.2	21.1
10 percent.....	1,120,497	14,312,428	4,374,762	4,374,110	437,566	437,411	372,950	2.6	8.5
15 percent (Form 8814).....	12,571	10,669	13,778	13,778	2,066	2,066	13	0.1	0.1
15 percent.....	68,117,909	1,855,062,752	996,492,153	978,609,551	148,584,761	146,791,433	127,157,803	6.9	12.8
20 percent.....	1,240,705	170,817,162	132,403,115	87,969,487	23,545,821	17,593,897	23,135,154	13.5	17.5
25 percent.....	56,361	9,893,890	8,374,445	1,818,957	1,660,773	454,739	1,649,721	16.7	19.7
28 percent.....	72,526	7,014,510	5,524,495	475,892	1,120,135	133,250	1,114,938	15.9	20.2
28 percent (capital gains).....	25,912,056	1,917,425,519	1,442,198,308	303,460,351	276,780,570	84,968,898	268,931,581	14.0	18.6
31 percent.....	3,451,039	499,666,715	409,159,931	71,168,473	97,612,203	22,062,227	97,119,022	19.4	23.7
36 percent.....	1,408,684	374,065,701	322,090,723	64,954,368	87,105,776	23,383,572	86,279,042	23.1	26.8
39.6 percent.....	864,129	894,589,334	811,694,117	414,494,152	268,552,002	164,139,684	264,227,693	29.5	32.6
Form 8615.....	574,924	4,420,634	4,018,242	3,392,914	995,214	888,240	925,035	20.9	23.0
Joint returns and returns of surviving spouses									
All tax rates.....	44,630,790	3,885,330,257	2,854,657,499	1,235,487,530	649,882,807	316,992,875	625,130,103	16.1	21.9
10 percent.....	252,848	7,279,369	1,992,865	1,992,224	199,333	199,222	158,832	2.2	8.0
15 percent (Form 8814).....	6,851	-33,759	6,246	6,246	937	937	13	(X)	0.2
15 percent.....	24,884,637	1,007,913,897	540,641,342	530,667,146	80,600,621	79,600,072	67,504,626	6.7	12.5
20 percent.....	709,660	118,036,803	91,545,756	60,998,759	16,333,515	12,199,752	15,992,169	13.5	17.5
25 percent.....	36,993	7,375,980	6,219,320	1,280,705	1,228,586	320,176	1,218,327	16.5	19.6
28 percent.....	42,313	4,833,363	3,709,627	317,274	745,759	88,837	741,614	15.3	20.0
28 percent (capital gains).....	14,892,353	1,349,555,536	998,150,629	202,558,961	191,975,989	56,716,509	185,051,922	13.7	18.5
31 percent.....	1,982,312	340,318,388	274,806,036	42,111,787	65,050,096	13,054,654	64,695,101	19.0	23.5
36 percent.....	1,099,679	302,400,819	259,223,050	50,745,494	69,613,957	18,268,378	68,933,508	22.8	26.6
39.6 percent.....	723,143	747,649,861	678,362,628	344,808,934	224,134,015	136,544,338	220,833,991	29.5	32.6
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Separate returns of married persons									
All tax rates.....	2,108,319	101,325,309	75,947,118	38,544,159	17,861,423	10,322,148	17,276,753	17.1	22.7
10 percent.....	*5,096	*114,502	*15,959	*15,959	*1,596	1,596	*1,557	1.4	9.8
15 percent (Form 8814).....	*899	*2,962	*2,129	*2,129	*319	319	-	(X)	(X)
15 percent.....	1,231,972	25,483,263	14,289,351	14,178,839	2,137,966	2,126,826	1,939,855	7.6	13.6
20 percent.....	28,008	5,002,285	3,952,623	3,349,963	748,970	669,993	735,949	14.7	18.6
25 percent.....	*21	*58,430	*51,137	*23,138	*11,361	5,785	*11,270	19.3	22.0
28 percent.....	*3	*66,402	*50,667	*11,438	*12,346	3,203	*12,125	18.3	23.9
28 percent (capital gains).....	683,933	30,714,237	22,774,385	5,897,018	4,383,794	1,651,165	4,278,948	13.9	18.8
31 percent.....	89,942	7,313,227	5,924,845	891,457	1,408,437	276,352	1,402,452	19.2	23.7
36 percent.....	35,836	4,851,579	4,161,902	724,462	1,104,756	260,806	1,073,139	22.1	25.8
39.6 percent.....	32,608	27,724,345	24,724,120	13,449,755	8,051,879	5,326,103	7,821,458	28.2	31.6
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Returns of heads of households									
All tax rates.....	11,973,216	388,840,679	214,439,567	146,403,476	38,459,826	25,928,314	31,300,427	8.0	14.6
10 percent.....	33,671	721,170	226,771	226,771	22,680	22,677	17,424	2.4	7.7
15 percent (Form 8814).....	*3,866	*38,579	*4,734	*4,734	*710	*710	-	(X)	(X)
15 percent.....	10,580,163	269,982,878	122,566,988	121,668,297	18,340,967	18,250,245	11,774,967	4.4	9.6
20 percent.....	38,004	4,372,207	3,393,850	2,081,549	585,799	416,310	573,546	13.1	16.9
25 percent.....	2,196	388,373	343,074	98,579	69,766	24,645	69,667	17.9	20.3
28 percent.....	*944	*79,867	*67,960	*333	*12,454	*93	*12,453	15.6	18.3
28 percent (capital gains).....	1,196,825	79,438,127	58,504,820	12,407,794	10,872,703	3,474,182	10,450,009	13.2	17.9
31 percent.....	71,925	10,650,481	8,641,238	1,550,821	2,089,300	480,755	2,080,849	19.5	24.1
36 percent.....	30,253	7,762,563	6,784,151	1,491,217	1,860,313	536,838	1,828,033	23.5	26.9
39.6 percent.....	15,368	15,406,433	13,905,982	6,873,381	4,605,133	2,721,859	4,493,478	29.2	32.3
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Returns of single persons									
All tax rates.....	44,119,077	1,371,783,070	991,299,886	510,296,869	200,192,832	107,612,082	197,205,668	14.4	19.9
10 percent.....	828,880	6,197,387	2,139,167	2,139,156	213,958	213,916	195,136	3.1	9.1
15 percent (Form 8814).....	*956	*8,810	*669	*669	*100	*100	-	(X)	(X)
15 percent.....	31,421,136	551,682,714	318,994,472	312,095,268	47,505,208	46,814,290	45,938,356	8.3	14.4
20 percent.....	465,034	43,405,867	33,510,886	21,539,217	5,877,537	4,307,843	5,833,491	13.4	17.4
25 percent.....	17,150	2,071,108	1,760,914	416,535	351,060	104,134	350,457	16.9	19.9
28 percent.....	29,267	2,034,877	1,696,242	146,847	349,576	41,117	348,745	17.1	20.6
28 percent (capital gains).....	9,138,945	457,717,618	362,768,474	82,596,579	69,548,084	23,127,042	69,150,701	15.1	19.1
31 percent.....	1,306,860	141,384,618	119,787,812	26,614,408	29,064,370	8,250,466	28,940,620	20.5	24.2
36 percent.....	242,915	59,050,740	51,921,621	11,993,195	14,526,751	4,317,550	14,444,362	24.5	27.8
39.6 percent.....	93,010	103,808,695	94,701,367	49,362,081	31,760,976	19,547,384	31,078,766	29.9	32.8
Form 8615.....	574,924	4,420,634	4,018,242	3,392,914	995,214	888,240	925,035	20.9	23.0

(X) Percentage not computed

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					10 percent			15 percent (from Form 8814)		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	102,831,402	4,136,119,648	4,136,344,070	906,396,888	9,308,031	36,755,463	3,675,993	293,426	237,011	35,556
Under \$2,000	817,976	454,042	460,299	59,862	523,760	249,969	25,021	2,559	4,620	693
\$2,000 under \$4,000	751,744	1,153,732	1,162,230	177,426	462,492	450,235	45,028	*956	*669	*100
\$4,000 under \$6,000	1,728,146	2,102,481	2,111,687	320,742	291,215	391,761	39,192	*956	*1,338	*201
\$6,000 under \$8,000	2,203,558	4,047,221	4,055,119	604,216	215,209	346,675	34,680	*956	*669	*100
\$8,000 under \$10,000	3,128,860	7,862,311	7,863,007	1,174,397	244,545	425,003	42,510	**957	**669	**100
\$10,000 under \$12,000	2,953,753	11,915,519	11,938,389	1,785,850	255,985	492,746	49,294	**	**	**
\$12,000 under \$14,000	3,635,610	17,260,961	17,260,871	2,568,455	250,892	504,256	50,435	-	-	-
\$14,000 under \$16,000	4,178,813	23,465,046	23,467,807	3,493,385	332,631	760,224	76,046	*2,878	*2,839	*425
\$16,000 under \$18,000	4,294,103	29,739,567	29,741,993	4,431,137	310,775	756,765	75,695	*1,912	*2,007	*301
\$18,000 under \$20,000	4,117,111	34,280,105	34,282,951	5,103,289	342,830	885,879	88,604	*1,935	*2,709	*406
\$20,000 under \$25,000	9,659,573	109,880,452	109,877,198	16,387,198	796,697	2,273,586	227,401	*2,509	*2,415	*362
\$25,000 under \$30,000	8,268,020	130,116,151	130,118,463	19,423,544	767,647	2,354,068	235,466	*2,806	*2,385	*358
\$30,000 under \$40,000	13,203,325	284,989,844	285,017,826	43,791,880	1,270,395	5,007,175	500,767	16,961	12,530	1,878
\$40,000 under \$50,000	9,837,453	290,993,509	291,085,131	47,302,087	999,639	4,136,318	413,663	22,672	16,074	2,412
\$50,000 under \$75,000	16,721,867	711,037,056	711,086,624	121,088,117	1,660,684	8,704,725	870,545	44,804	28,968	4,345
\$75,000 under \$100,000	7,807,557	491,122,090	491,134,013	95,519,461	321,609	3,768,958	376,919	53,935	45,424	6,816
\$100,000 under \$200,000	7,096,691	721,988,211	721,988,296	163,017,878	187,913	3,286,687	328,680	85,734	69,826	10,477
\$200,000 under \$500,000	1,874,756	463,540,868	463,617,683	129,540,267	49,978	1,205,187	120,521	36,486	30,788	4,618
\$500,000 under \$1,000,000	347,735	209,906,906	209,896,512	66,895,951	11,755	355,822	35,582	8,915	7,823	1,173
\$1,000,000 or more	204,751	590,263,576	590,177,972	183,711,745	11,380	399,422	39,942	5,495	5,255	788

Size of adjusted gross income	Tax generated at specific rate								
	15 percent			20 percent			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	101,226,284	2,169,776,648	323,966,497	10,444,816	399,034,837	79,806,966	471,976	9,283,219	2,320,866
Under \$2,000	403,512	163,749	24,562	-	-	-	-	-	-
\$2,000 under \$4,000	484,060	399,265	59,890	-	-	-	-	-	-
\$4,000 under \$6,000	1,620,218	1,413,261	211,989	-	-	-	-	-	-
\$6,000 under \$8,000	2,139,757	3,524,974	528,746	-	-	-	-	-	-
\$8,000 under \$10,000	3,034,038	7,224,201	1,083,630	-	-	-	-	-	-
\$10,000 under \$12,000	2,886,316	11,220,213	1,683,032	-	-	-	-	-	-
\$12,000 under \$14,000	3,589,544	16,691,247	2,503,687	-	-	-	-	-	-
\$14,000 under \$16,000	4,103,078	22,602,003	3,390,300	-	-	-	-	-	-
\$16,000 under \$18,000	4,231,180	28,879,064	4,331,860	-	-	-	-	-	-
\$18,000 under \$20,000	4,069,720	33,294,944	4,994,242	-	-	-	-	-	-
\$20,000 under \$25,000	9,583,150	107,427,810	16,114,172	-	-	-	-	-	-
\$25,000 under \$30,000	8,219,518	127,579,912	19,136,987	*6,865	*4,370	*875	-	-	-
\$30,000 under \$40,000	13,142,348	269,678,925	40,451,839	401,377	609,268	121,862	*3,907	*5,708	*1,426
\$40,000 under \$50,000	9,804,917	256,128,627	38,419,294	634,068	2,082,980	416,604	21,310	47,257	11,817
\$50,000 under \$75,000	16,683,518	581,768,881	87,265,332	2,291,218	10,361,131	2,072,231	54,659	199,598	49,908
\$75,000 under \$100,000	7,782,774	309,315,319	46,397,298	2,370,845	16,511,960	3,302,396	74,473	314,043	78,520
\$100,000 under \$200,000	7,060,617	285,887,796	42,883,169	3,189,461	47,964,815	9,592,940	160,286	1,818,367	454,612
\$200,000 under \$500,000	1,852,378	75,054,503	11,258,175	1,147,907	57,131,406	11,426,278	105,725	2,562,464	640,630
\$500,000 under \$1,000,000	340,480	13,705,139	2,055,771	245,056	37,809,201	7,561,839	28,726	1,439,887	359,976
\$1,000,000 or more	195,161	7,816,817	1,172,523	158,019	226,559,706	45,311,941	22,890	2,895,894	723,976

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	28 percent (capital gains)			28 percent			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total.....	119,866	1,522,077	426,178	31,705,814	740,632,089	207,376,985	5,724,932	197,691,438	61,284,346
Under \$2,000.....	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000.....	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000.....	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000.....	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000.....	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000.....	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000.....	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000.....	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000.....	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	46,663	44,431	12,441	-	-	-
\$30,000 under \$40,000.....	-	-	-	2,958,592	9,477,613	2,653,732	-	-	-
\$40,000 under \$50,000.....	*8,364	*2,442	*684	3,186,050	28,511,203	7,983,137	*903	*5,735	*1,778
\$50,000 under \$75,000.....	21,849	81,893	22,929	9,019,946	109,450,599	30,646,168	156,405	445,849	138,213
\$75,000 under \$100,000.....	35,024	82,922	23,215	7,281,635	153,551,726	42,994,483	685,183	7,497,495	2,324,223
\$100,000 under \$200,000.....	33,153	131,830	36,912	6,869,520	307,032,312	85,969,047	2,649,936	70,844,957	21,961,937
\$200,000 under \$500,000.....	15,329	102,837	28,794	1,816,806	102,735,975	28,766,073	90,934,396	28,189,663	28,189,663
\$500,000 under \$1,000,000.....	3,437	188,745	52,849	334,337	18,948,410	5,305,555	323,134	17,655,063	5,473,070
\$1,000,000 or more.....	2,711	931,408	260,794	192,264	10,879,820	3,046,350	188,144	10,307,942	3,195,462

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total.....	2,272,990	173,470,143	62,449,251	864,306	414,548,220	164,161,095	574,924	3,392,914	888,240
Under \$2,000.....	-	-	-	-	-	-	132,093	41,959	9,508
\$2,000 under \$4,000.....	-	-	-	-	-	-	211,846	312,057	72,324
\$4,000 under \$6,000.....	-	-	-	-	-	-	86,427	305,325	69,313
\$6,000 under \$8,000.....	-	-	-	-	-	-	35,889	182,801	40,645
\$8,000 under \$10,000.....	-	-	-	-	-	-	**53,614	**438,561	**101,498
\$10,000 under \$12,000.....	-	-	-	-	-	-	**	**	**
\$12,000 under \$14,000.....	-	-	-	-	-	-	*5,735	*65,368	*14,290
\$14,000 under \$16,000.....	-	-	-	-	-	-	*7,690	*102,742	*26,536
\$16,000 under \$18,000.....	-	-	-	-	-	-	*6,691	*104,157	*23,163
\$18,000 under \$20,000.....	-	-	-	-	-	-	*5,735	*99,419	*19,953
\$20,000 under \$25,000.....	-	-	-	-	-	-	*8,483	*173,387	*44,976
\$25,000 under \$30,000.....	-	-	-	-	-	-	*5,615	*133,297	*37,056
\$30,000 under \$40,000.....	-	-	-	-	-	-	*7,095	*226,607	*59,998
\$40,000 under \$50,000.....	-	-	-	-	-	-	*3,611	*154,495	*52,442
\$50,000 under \$75,000.....	-	-	-	-	-	-	*903	*44,979	*17,830
\$75,000 under \$100,000.....	*8,414	*25,012	*9,004	-	-	-	*495	*21,154	*5,337
\$100,000 under \$200,000.....	277,048	4,578,672	1,648,322	8,593	165,084	65,373	*2,035	*207,949	*65,554
\$200,000 under \$500,000.....	1,492,410	108,108,410	38,919,028	393,311	25,622,468	10,146,497	*502	*129,248	*39,861
\$500,000 under \$1,000,000.....	311,935	38,175,421	13,743,152	288,918	81,531,548	32,286,493	*166	*79,452	*20,473
\$1,000,000 or more.....	183,183	22,582,629	8,129,746	173,485	307,229,120	121,662,732	300	569,958	167,483

* Estimate should be used with caution because of the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates.....	102,831,402	4,136,344,059	906,391,470	44,630,790	2,854,657,499	649,879,470
10 percent	9,308,031	36,755,463	3,675,546	4,173,134	20,886,630	2,088,663
15 percent (Form 8814)	293,426	237,011	35,556	268,009	211,037	31,658
15 percent	101,226,284	2,159,776,648	323,966,497	44,317,511	1,360,582,089	204,087,313
20 percent	10,444,816	399,034,837	79,806,967	6,973,112	300,625,171	60,125,034
25 percent	471,976	9,283,219	2,320,805	323,895	7,378,392	1,844,598
28 percent (capital gains)	119,866	1,522,077	426,182	75,954	1,080,030	302,408
28 percent	31,705,814	740,632,089	207,376,985	13,736,775	536,780,504	150,298,541
31 percent	5,724,932	197,691,438	61,284,346	3,805,134	141,455,572	43,851,227
36 percent	2,272,990	173,470,143	62,449,251	1,822,822	140,849,140	50,705,690
39.6 percent	864,306	414,548,220	164,161,095	723,143	344,808,934	136,544,338
Form 8615	574,924	3,392,914	888,240	-	-	-

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	2,108,319	75,947,119	17,861,403	11,973,216	214,439,565	38,459,529	44,119,077	991,299,876	200,191,067
10 percent	85,518	353,473	35,347	437,449	1,660,976	166,098	4,611,930	13,854,384	1,385,438
15 percent (Form 8814)	1,822	3,813	572	22,563	21,440	3,217	1,031	721	108
15 percent	2,097,941	32,684,323	4,902,648	11,931,871	167,953,752	25,193,063	42,878,960	598,556,484	89,783,473
20 percent	165,544	11,878,484	2,375,697	262,825	8,148,315	1,629,663	3,043,335	78,382,868	15,676,574
25 percent	3,428	125,676	31,419	12,037	175,796	43,949	132,616	1,603,356	400,839
28 percent (capital gains)	129	57,324	16,051	1,298	5,986	1,676	42,485	378,737	106,046
28 percent	842,319	11,881,800	3,326,904	1,315,316	21,904,961	6,133,389	10,811,404	170,064,824	47,618,151
31 percent	158,386	2,756,555	854,532	117,547	4,071,406	1,262,136	1,643,865	49,407,904	15,316,450
36 percent	68,444	2,755,916	992,130	45,621	3,623,552	1,304,479	336,103	26,241,535	9,446,953
39.6 percent	32,608	13,449,755	5,326,103	15,368	6,873,381	2,721,859	93,187	49,416,149	19,568,795
Form 8615	-	-	-	-	-	-	574,924	3,392,914	888,240

NOTE: Detail may not add to totals because of rounding

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1999 to reflect changes in the law.

Additional Child Tax Credit Δ

(line 60, Form 1040)

See "Child Tax Credit."

Additional Standard Deduction

(included in line 36, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 40, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 33, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;

- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1999. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 31, Form 1040) were subtracted to arrive at adjusted gross income (line 33, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Certain student loan interest;
- Medical savings accounts;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;

- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deduction for clean-fuel vehicles; and
- Employee business expenses of fee-basis state or local government officials

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 32 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Adoption Credit

(line 45, Form 1040)

This nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 1999, or for qualified expenses paid in 1998 in connection with adoption of domestic children, for an adoption that was final in or before 1999. The credit could have been as much as \$5,000 for each child (\$6,000 for a child with special needs).

Advance Earned Income Credit Payments

(line 54, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes Δ

(lines 50, 52, 53, 55, 56 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, and the Indian employment credit; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and tax on medical savings accounts; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; and section 72 penalty taxes. New for 1999, the statistics included tax from recapture of education credits. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments, received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Also, included in "total income tax" is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 51, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains are taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 40, Form 1040 minus the regular foreign tax credit, line 46, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 36, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the 2001 summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040 Δ

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to

use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Child Tax Credit Δ

(line 43, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepson, stepdaughter, grandchild, or qualifying foster child for whom the taxpayer claims a dependent exemption. For families with no more than two children the credit was nonrefundable; for families with more than two children the credit called the additional child tax credit, could have been refundable. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers. The taxpayer could claim up to \$500 for each child meeting the AGI phase out guidelines.

An additional child tax credit for taxpayers with three or more qualifying children could have been refundable. The taxpayer had to

meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 60, Form 1040).

Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 63b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car and \$198 for a light truck or van.

Credit for the Elderly or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 63a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 2000 Estimated Tax

(line 67, Form 1040)

This amount was the part of the overpayment of 1999 tax which taxpayers specifically requested to be credited to their estimated tax for 2000. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax Δ

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 59a, Form 1040)

The earned income credit (EIC) for 1999 was a maximum of \$2,312 for one qualifying child, \$3,816 for two or more qualifying children, and \$347 for taxpayers with no qualifying children. To be eligible for the credit

with children, the taxpayers must have had a qualifying child living with them for more than half the year and have had earned income and modified adjusted gross income each less than \$26,928 (\$30,580 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have had earned income and modified adjusted gross income less than \$10,200 and they (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. For the EIC, "modified AGI" excluded net capital losses, net losses from trusts and estates, and net losses from nonbusiness rents and royalties. Modified AGI included tax-exempt interest plus the nontaxable part of pension, annuity, or IRA distributions, except for any amount that is nontaxable due to trustee-to-trustee transfer or a rollover distribution. Also, 75 percent of business losses had to be added back to AGI to figure modified AGI. Taxpayers with investment income totaling more than \$2,350 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Education Credits

(line 44, Form 1040)

There were two credits available, the Hope Scholarship credit and Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. If a student made a tax-free withdrawal from an education IRA, neither credit could be claimed unless the taxpayer elected to be taxable on the education IRA withdrawal. The credits were phased out for AGI between \$40,000 and \$50,000 (\$80,000 and \$100,000 for married filing jointly).

The Hope Scholarship credit allowed a maximum credit per student of 100 percent for the first \$1,000 of qualified tuition and related expenses and 50 percent credit for the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of \$1,000 per return.

Education IRA

Taxpayers could have made nondeductible contributions up to \$500 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA

contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$150,000 and \$160,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 58, Form 1040)

This figure represents the total of the tax payments made for 1999 using Form 1040-ES, and any overpayment from the taxpayer's 1998 return that was applied to the 1999 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 1999, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 1999, or (b) 100 percent of the tax shown on Form 1040 for 1998.

Excess Social Security Taxes

Withheld Δ

(line 62, Form 1040)

If a taxpayer earned more than \$72,600 (\$68,400 for 1998) in total wages from two or more employers in 1999, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 38, Form 1040)

In the computation of taxable income, a \$2,750 deduction was allowed for each exemption claimed if adjusted gross income was less than \$94,975. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1999:

- 1) The individual received more than half of his or her support for 1999 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,750. An exception to the income limitation was granted to children under age 19 or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$126,600 and was completed at \$249,100; for married persons filing jointly and surviving spouses, the phaseout began at \$189,950 and was completed at \$312,450; for heads of household, the phaseout began at \$158,300 and was completed at \$280,800; and for married persons filing separately, the phaseout began at \$94,975 and was completed at \$156,225.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment

were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E.

Filing Status

See "Marital Filing Status."

Foreign-Earned Income Exclusion Δ

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$74,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

Foreign Housing Deduction

(included in the total on line 32, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 1999.

Foreign Tax Credit

(line 46, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1999 could be carried back 2 years and then forward 5 years.

Forms 1040, 1040A, 1040EZ, and 1040PC

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, Telefile (Form 1040EZ's where all information is filed by telephone), and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All Telefile returns were considered to have been Form

1040EZ for these statistics. 1040PC returns were classified separately, regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his or her non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 1999 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

General Business Credit

(line 47a, Form 1040)

The general business credit consisted of the investment credit, the work opportunity credit, the welfare-to-work credit, the alcohol fuel

credit, the research credit, the low-income housing credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, the orphan drug credit, the community development corporation credit, the Alaska pipeline liability fund credit, and the credit from electing large partnerships. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes Δ

(line 55, Form 1040)

Taxpayers paying domestic employees more than \$1,100 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 48) minus part or all of line 59a, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 48, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income

credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Farm income averaging), or Form 8615, plus Form(s) 8814 (line 40a), and any additional taxes from Form 4972 (line 40b). (See also "Tax Generated.")

Income Tax Withheld

(line 57, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments Δ

(lines 23, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and Roth IRA, information on these two new IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all

contributions to a traditional IRA, even if their spouses were covered by a plan. The deduction was limited to \$2,000 and was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. The modified AGI levels at which the traditional IRA deduction phased out (for taxpayers covered by a retirement plan at work) was between \$51,000 and \$61,000 for married persons filing jointly and surviving spouses; between \$31,000 and \$41,000 for single filers or heads of households; and between \$0 and \$10,000 for married taxpayers filing separately. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$2,000. Married couples filing a joint return could contribute up to \$2,000 to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$4,000 for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 1999 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates. Interest relating to

business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 16, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 1997 or 1998, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction Δ

(line 25, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,495 (\$3,450 for a family) a year for contributions to a medical savings account. The medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853 was used for the medical savings accounts.

Minimum Tax Credit

(line 47c, Form 1040)

A minimum tax credit could be taken for 1999 by certain taxpayers who paid alternative minimum tax for 1998 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1999, the excess could be carried forward to later years.

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For

those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 15 percent rate, as well as the parent's taxable income.

For prior year returns included in the 1999 statistics, a modified taxable income was calculated by using the tax rate schedule for 1999 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Net Short-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Nonconventional Source Fuel Credit

(included in line 47d, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total current year passive losses (lines 1b+2b) and were limited to zero.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments

(included in line 32, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, children's interest and dividends from Form 8814, qualified state tuition program earnings, Alaska permanent fund dividends, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 1998) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Payments

(line 63, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in lines 47d, 48, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also

"Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 65, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2000 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 66a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 2000;
- had income only from interest and dividends and capital gain distributions;
- had gross income for 1999 that was more than \$700 but less than \$7,000;
- had no estimated tax payments for 1999;
- did not have any overpayment of tax shown on his or her 1998 return applied to the 1999 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payment with Request for Extension of Filing Time

(line 61, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The

extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 29, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans

(line 53, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 69, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 68 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1999 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(included in line 56, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 66a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 67, Form 1040)

See "Credit to 2000 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses." and "Total Rent and Royalty Income or Loss in AGI.")

Roth IRA

(lines 14a-26, Form 8606)

Unlike traditional IRA's, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRA's was the lesser of \$2,000 or the individual's taxable compensation unless the taxpayer contributed to both Roth IRA's and traditional IRA's. In this case, the contribution limit for Roth IRA's was reduced by all contributions (other than employer contributions) to traditional IRA's for the taxable year. The eligibility for Roth IRA's was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRA's could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRA's.

Some taxpayers were also eligible to make taxable rollovers of traditional IRA's to Roth IRA's without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this rollover provision. (See also "Individual Retirement Arrangement Taxable Distributions.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;

- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be

carried over to subsequent tax years ("capital loss carryover" in the statistics).

The maximum long-term capital gains tax rate for most sales or exchanges of properties was 20 percent (10 percent for taxpayers in the 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property was taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 10-percent, 20-percent, 25-percent, or 28-percent.

Taxpayers who sold their main homes after May 6, 1997, were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and

- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Self-Employed Health Insurance Deduction Δ

(line 28, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 60 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 50, Form 1040)

The ceiling for social security tax on taxable self-employment income for 1999 was \$72,600 (\$68,400 for 1998). The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

Short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income

(line 33, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 52, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 36, Form 1040)

For 1999, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$850 or \$1,050 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,050 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$7,200;

Each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,600;

Each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

Head of Household

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,050 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was a minimum of \$700. The amount of the standard deduction for a dependent could be greater than \$700 and equal to the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1999 that was paid or deducted before 1999, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1999; had paid state and local income taxes directly during 1999 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-32, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1999, statutory adjustments included payments to an IRA, student loan interest deductions, medical savings

account deductions, moving expenses, the deduction for one-half of self-employment tax, the self-employed health insurance deduction, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), penalty on early withdrawal of savings, alimony paid, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction Δ

(line 24, Form 1040)

Beginning in 1999, a deduction allowed eligible taxpayers to deduct up to \$1,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$40,000 to \$55,000 (\$60,000 to \$75,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 68, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included line 56, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life

claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated Δ

(line 40, Form 1040)

This amount was the tax computed on modified taxable income. For 1999, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. The 15-percent bracket applied to taxable income equal to or below \$25,750 for single filers; \$43,050 for joint filers or surviving spouses; \$21,525 for married persons filing separately; and \$34,550 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$62,450 for single filers; \$104,050 for joint filers or surviving spouses; \$52,025 for married persons filing separately; and \$89,150 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$130,250 for single filers; \$158,550 for joint filers or surviving spouses; \$79,275 for married persons filing separately; and \$144,400 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$283,150 for single filers, joint filers, or surviving spouses and heads of households and \$141,575 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,400, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,400 was taxed at the

parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,400 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13. The remaining investment income in excess of the \$700 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 40, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(lines 57, 58, 61-64, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1998 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 59a, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the

additional child credit was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 69, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 57, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual

retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 39, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in

some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 49 + line 51 + any Form 4970 tax on line 56 - line 59a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. For 1999, total income tax included the tax from Form 4970 (2,043 returns for \$4,381,000). It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 36, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$126,600 (\$63,300 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling

losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$126,600 (\$63,300). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus lines 38 and 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Statutory Adjustments

(line 32, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-31a).

Total Tax Credits

(lines 48, 59a, Form 1040)

For this report, total tax credits consists of the following:

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) child tax credit;
- (4) education credits;
- (5) adoption credit;
- (6) foreign tax credit;
- (7) general business credit;
- (8) minimum tax credit;
- (9) mortgage interest credit;

- (10) empowerment zone employment credit;
- (11) nonconventional source fuel credit and;
- (12) other tax credits;
- (13) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 56 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Taxable IRA Distributions."

Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

Type of Tax Computation

(line 40, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ.
Schedule J, Farm Income Averaging returns are included with regular tax. (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) This tax could be at various rates, 10, 20, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

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Form 1040 (1998)

Tax and Credits

34 Amount from line 33 (adjusted gross income) **34**

35a Check if ☐ You were 65 or older, ☐ Blind, ☐ Spouse was 65 or older ☐ Blind **35a**

35b If you are married filing separately and your spouse itemizes deductions or if you are a dual-status alien, see page 30 and check here **35b**

36 Enter your itemized deductions from Schedule A, line 28. OR standard deduction shown on the left. But see page 30 to find your standard deduction if you checked any box on line 35a or 35b, or if someone can claim you as a dependent **36**

37 Subtract line 36 from line 34 **37**

38 If line 34 is \$94,915 or less, multiply by the total number of exemptions claimed on line 6d. If line 34 is over \$94,915, see the worksheet on page 31 for the amount to enter **38**

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter 0 **39**

40 Tax (see page 31). Check if any tax is from a ☐ Form 8814 ☐ Form 4972 **40**

41 Credit for child and dependent care expenses. Attach Form 2441 **41**

42 Credit for the elderly or the disabled. Attach Schedule R **42**

43 Child tax credit. See page 33 **43**

44 Education credits. Attach Form 8853 **44**

45 Adoption credit. Attach Form 8839 **45**

46 Foreign tax credit. Attach Form 1116 if required **46**

47 Other. Check if from a ☐ Form 3800 ☐ Form 8936 **47**

48 Add lines 41 through 47. These are your total credits **48**

49 Subtract line 48 from line 40. If line 48 is more than line 40, enter 0 **49**

Other Taxes

50 Self-employment tax. Attach Schedule SE **50**

51 Alternative minimum tax. Attach Form 6251 **51**

52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **52**

53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required **53**

54 Advance earned income credit payments from Form W-2 **54**

55 Household employment taxes. Attach Schedule H **55**

56 Add lines 49 through 55. This is your total tax **56**

57 Federal income tax withheld from Forms W-2 and 1099 **57**

58 1999 estimated tax payments and amount applied from 1998 return **58**

59a Earned income credit. Attach Sch. EC if you have a qualifying child and type **59a**

59b Nonrefundable earned income amount **59b**

60 Additional child tax credit. Attach Form 8812 **60**

61 Amount paid with respect to extension to file (see page 48) **61**

62 Excess social security and RRTA tax withheld (see page 48) **62**

63 Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136 **63**

64 Add lines 57, 58, 59a, and 60 through 63. These are your total payments **64**

65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID **65**

66a Amount of line 65 you want REFUNDED TO YOU **66a**

66b Amount of line 65 you want APPLIED TO YOUR 2000 ESTIMATED TAX **66b**

67 Refund **67**

68 Have a debit? See page 48 **68**

69 See page 48 **69**

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Payments

67 Refund **67**

68 Have a debit? See page 48 **68**

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Amount You Owe

67 Refund **67**

68 Have a debit? See page 48 **68**

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Sign Here

67 Refund **67**

68 Have a debit? See page 48 **68**

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Joint Return?

67 Refund **67**

68 Have a debit? See page 48 **68**

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Preparer's Use Only

67 Refund **67**

68 Have a debit? See page 48 **68**

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Paid

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Preparer's Signature

67 Refund **67**

68 Have a debit? See page 48 **68**

69 See page 48 **69**

70 See page 48 **70**

71 See page 48 **71**

72 See page 48 **72**

73 See page 48 **73**

74 See page 48 **74**

75 See page 48 **75**

76 See page 48 **76**

77 See page 48 **77**

78 See page 48 **78**

79 See page 48 **79**

80 See page 48 **80**

81 See page 48 **81**

82 See page 48 **82**

83 See page 48 **83**

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85 See page 48 **85**

86 See page 48 **86**

87 See page 48 **87**

88 See page 48 **88**

89 See page 48 **89**

90 See page 48 **90**

91 See page 48 **91**

92 See page 48 **92**

93 See page 48 **93**

94 See page 48 **94**

95 See page 48 **95**

96 See page 48 **96**

97 See page 48 **97**

98 See page 48 **98**

99 See page 48 **99**

100 See page 48 **100**

Preparer's Signature

67 Refund **67**

68 Have a debit? See page 48 **68**

69 See page 48 **69**

70 See page 48 **70**

71 See page 48 **71**

72 See page 48 **72**

73 See page 48 **73**

74 See page 48 **74**

75 See page 48 **75**

76 See page 48 **76**

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78 See page 48 **78**

79 See page 48 **79**

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91 See page 48 **91**

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93 See page 48 **93**

94 See page 48 **94**

95 See page 48 **95**

96 See page 48 **96**

97 See page 48 **97**

98 See page 48 **98**

99 See page 48 **99**

100 See page 48 **100**

Preparer's Signature

67 Refund **67**

68 Have a debit? See page 48 **68**

69 See page 48 **69**

70 See page 48 **70**

71 See page 48 **71**

72 See page 48 **72**

73 See page 48 **73**

74 See page 48 **74**

75 See page 48 **75**

76 See page 48 **76**

77 See page 48 **77**

78 See page 48 **78**

79 See page 48 **79**

80 See page 48 **80**

81 See page 48 **81**

82 See page 48 **82**

83 See page 48 **83**

84 See page 48 **84**

85 See page 48 **85**

86 See page 48 **86**

87 See page 48 **87**

88 See page 48 **88**

89 See page 48 **89**

90 See page 48 **90**

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92 See page 48 **92**

93 See page 48 **93**

94 See page 48 **94**

95 See page 48 **95**

96 See page 48 **96**

97 See page 48 **97**

98 See page 48 **98**

99 See page 48 **99**

100 See page 48 **100**

Preparer's Signature

67 Refund **67**

68 Have a debit? See page 48 **68**

69 See page 48 **69**

70 See page 48 **70**

71 See page 48 **71**

72 See page 48 **72**

73 See page 48 **73**

74 See page 48 **74**

75 See page 48 **75**

76 See page 48

Form 1040A (1999)

Taxable income

19 Enter the amount from line 18

19

20a Check ☐ You were 65 or older ☐ Blind ☐ Blind ☐ Enter number of boxes checked **20a**
 b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ☐ **20b**

21 Enter the standard deduction for your filing status. But see page 33 if you checked any box on line 20a or 20b OR if someone can claim you as a dependent.

22 Subtract line 21 from line 19. If line 21 is more than line 19, enter -0-.

23 Multiply \$2,750 by the total number of exemptions claimed on line 6d.

24 Subtract line 23 from line 22. If line 23 is more than line 22, enter -0-.

25 This is your taxable income. **25**

26 Find the tax on the amount on line 24 (see page 34).

27 Credit for child and dependent care expenses **26**

28 Credit for the elderly or the disabled. Attach Schedule 3.

29 Child tax credit (see page 35). **27**

30 Education credits. Attach Form 8863. **28**

31 Adoption credit. Attach Form 8839. **29**

32 Add lines 26 through 30. These are your total credits. **30**

33 Subtract line 31 from line 25. If line 31 is more than line 25, enter -0-.

34 Advance earned income credit payments from Form(s) W-2. **31**

35 Add lines 32 and 33. This is your total tax. **32**

36 Total federal income tax withheld from Forms W-2 and 1099. **33**

37 1999 estimated tax payments and amount applied from 1998 return. **34**

37a Earned income credit. Attach Schedule EIC if you have a qualifying child. **35**

37b Nontaxable earned income amount **36**

38 Additional child tax credit. Attach Form 8812. **37a**

39 Add lines 35, 36, 37a, and 38. These are your total payments. **38**

40 If line 39 is more than line 34, subtract line 34 from line 39. **39**

41a Amount of line 40 you want refunded to you. **40**

41b Amount of line 40 you want refunded to you. **41a**

41c Amount of line 40 you want refunded to you. **41b**

41d Amount of line 40 you want refunded to you. **41c**

42 Amount of line 40 you want applied to your 2000 estimated tax. **41d**

43 If line 34 is more than line 39, subtract line 39 from line 34. This is the amount you owe. For details on how to pay, see page 48. **42**

44 Estimated tax penalty (see page 48). **43**

45 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately reflect all amounts and sources of income received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation

Spouse's signature Date Spouse's occupation

Preparer's signature Date Preparer's occupation

Preparer's name for your records (if not employed and address)

Check if self-employed ☐

Prepare in USA or PIRN

Form 1040A (1999)

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 1999

OMB No. 1545-0045

Your social security number

Last name First name and initial Last name

If a joint return, spouse's first name and initial

Home address (number and street) If you have a P.O. box, see page 20

City, town or post office, state, and ZIP code If you have a foreign address, see page 20

▲ IMPORTANT ▲

You must enter your SSN(s) above.

Presidential Election Campaign Fund (See page 20)

Do you want \$3 to go to this fund? ☐ Yes ☐ NoIf a joint return, does your spouse want \$3 to go to this fund? ☐ Yes ☐ No1 ☐ Single2 ☐ Married filing joint return (even if only one had income)3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. **1**4 ☐ Head of household (with qualifying person). (See page 21) If the qualifying person is a child but not your dependent, enter this child's name here. **2**5 ☐ Qualifying widow(er) with dependent child (year spouse died **19**). (See page 22.)6a ☐ Yourself. If your parent (or surviving child) can claim you as a dependent on his or her tax return, do not check box 6a.b ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) If a qualifying child for child tax credit, line 28

a Did not live with you during the year ☐b Did not live with you due to absence or separation (see page 24) ☐c Dependents on tax and interest ☐d Total number of exemptions claimed ☐7 Wages, salaries, tips, etc. Attach Form(s) W-2. **7**8a Taxable interest. Attach Schedule 1 if required. **8a**b Tax-exempt interest. DO NOT include on line 8a. **8b**9 Ordinary dividends. Attach Schedule 1 if required. **9**10a Total IRA distributions. **10a**10b Taxable amount (see page 25). **10b**11a Total pensions and annuities. **11a**11b Taxable amount (see page 26). **11b**12 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends **12**13a Social security benefits. **13a**13b Taxable amount (see page 28). **13b**14 Add lines 7 through 13b (far right column). This is your total income. **14**15 IRA deduction (see page 30). **15**18 Student loan interest deduction (see page 30). **16**17 Add lines 15 and 16. These are your total adjustments. **17**18 Subtract line 17 from line 14. This is your adjusted gross income. **18**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notices, see page 53.

Form 1040A (1999)

Schedule 2 (Form 1040A)		Department of the Treasury—Internal Revenue Service		OMB No. 1545-0045																																	
Child and Dependent Care Expenses for Form 1040A Filers		1999		Your social security number																																	
Name(s) shown on Form 1040A		1999		Your social security number																																	
<p>Part I Persons or organizations who provided the care</p> <p>You MUST complete this part</p>																																					
1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Earned income (see page 6)																																	
<p>(If you need more space, use the bottom of page 2.)</p>																																					
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Did you receive dependent care benefits? </div>		No <input type="checkbox"/> Yes <input type="checkbox"/> Complete only Part II below Complete Part III on the back next																																			
<p>Part II Credit for child and dependent care expenses</p>																																					
<p>2 Information about your qualifying person(s). If you have more than two qualifying persons, see page 62.</p>		<p>(a) Qualifying person's name</p> <p>First Last</p>		<p>(b) Qualifying person's social security number</p>																																	
<p>3 Add the amounts in column (c) of line 2. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24.</p>				<p>(c) Qualified expenses (unreimbursed part paid in 1999 for the person listed in column (a))</p>																																	
<p>4 Enter YOUR earned income.</p>				<p>(d) Qualifying person's social security number</p>																																	
<p>5 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see page 63). All others, enter the amount from line 4.</p>				<p>(e) Qualifying person's social security number</p>																																	
<p>6 Enter the smallest of line 3, 4, or 5.</p>				<p>(f) Qualifying person's social security number</p>																																	
<p>7 Enter the amount from Form 1040A, line 19.</p>				<p>(g) Qualifying person's social security number</p>																																	
<p>8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.</p>		<p>If line 7 is—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td>30</td> </tr> <tr> <td>10,000—12,000</td> <td>29</td> </tr> <tr> <td>12,000—14,000</td> <td>28</td> </tr> <tr> <td>14,000—16,000</td> <td>27</td> </tr> <tr> <td>16,000—18,000</td> <td>26</td> </tr> <tr> <td>18,000—20,000</td> <td>25</td> </tr> </tbody> </table>		But not over	Decimal amount is	\$0—10,000	30	10,000—12,000	29	12,000—14,000	28	14,000—16,000	27	16,000—18,000	26	18,000—20,000	25	<p>If line 7 is—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$20,000—22,000</td> <td>24</td> <td></td> </tr> <tr> <td>22,000—24,000</td> <td>23</td> <td></td> </tr> <tr> <td>24,000—26,000</td> <td>22</td> <td></td> </tr> <tr> <td>26,000—28,000</td> <td>21</td> <td></td> </tr> <tr> <td>28,000—No limit</td> <td>20</td> <td></td> </tr> </tbody> </table>		Over	But not over	Decimal amount is	\$20,000—22,000	24		22,000—24,000	23		24,000—26,000	22		26,000—28,000	21		28,000—No limit	20	
But not over	Decimal amount is																																				
\$0—10,000	30																																				
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12,000—14,000	28																																				
14,000—16,000	27																																				
16,000—18,000	26																																				
18,000—20,000	25																																				
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\$20,000—22,000	24																																				
22,000—24,000	23																																				
24,000—26,000	22																																				
26,000—28,000	21																																				
28,000—No limit	20																																				
<p>9 Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040A, line 26. But if this amount is more than the amount on Form 1040A, line 25, or you paid 1998 expenses in 1999, see page 63 for the amount to enter on line 26.</p>				<p>(h) Qualifying person's social security number</p>																																	

[illegible]

Schedule 2 (Form 1040A) 1999

Page 2

Part III
Dependent care benefits

10 Enter the total amount of dependent care benefits you received for 1999. This amount should be shown in box 10 of your W-2 forms. DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2. 10

11 Enter the amount forfeited, if any. See page 63. 11

12 Subtract line 11 from line 10. 12

13 Enter the total amount of qualified expenses incurred in 1999 for the care of the qualifying person(s). 13

14 Enter the smaller of line 12 or 13. 14

15 Enter YOUR earned income. 15

16 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15. 16

17 Enter the smallest of line 14, 15, or 16. 17

18 Excluded benefits. Enter here the smaller of the following:
• The amount from line 17, or
• \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). 18

19 Taxable benefits. Subtract line 18 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." 19

To claim the child and dependent care credit, complete lines 20-24 below

20 Enter \$2,400 (\$4,800 if two or more qualifying persons). 20

21 Enter the amount from line 18. 21

22 Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1998 expenses in 1999, see the instructions for line 9. 22

23 Complete line 2 on the front of this schedule. DO NOT include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here. 23

24 Enter the smaller of line 22 or 23 here. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-9. 24

Schedule 2 (Form 1040A) 1999

Department of the Treasury—Internal Revenue Service

Schedule 3
(Form 1040A)
Credit for the Elderly or the Disabled
for Form 1040A Filers

Married shown on Form 1040A

1999

OMB No. 1545-0045
Your social security number

You may be able to take this credit and reduce your tax if by the end of 1999:

- You were age 65 or older; OR ■ You were under age 65, you relied on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3

In most cases, the IRS can figure the credit for you. See the instructions

Part I
If your filing status is: **And by the end of 1999:** **Check only one box:**

Check the box for your filing status and age

Single.
Head of household, or
Qualifying widow(er)
with dependent child

- 1 You were 65 or older 1
2 You were under 65 and you retired on permanent and total disability 2
3 Both spouses were 65 or older 3
4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4
5 Both spouses were under 65, and both retired on permanent and total disability 5
6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6
7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability 7
8 You were 65 or older and you lived apart from your spouse for all of 1999 8
9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1999 9

Married filing a joint return

Did you check box 1, 3, 7, or 8?

- Yes ☐ Skip Part II and complete Part III on the back
No ☐ Complete Parts II and III.

Part II
Statement of permanent and total disability

- IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line 8 on the statement, AND
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1999, check this box ☐
- If you checked this box, you do not have to get another statement for 1999
- Complete this part only if you checked box 2, 4, 5, 6, or 9 above
- If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records

For Paperwork Reduction Act Notice, see Form 1040A instructions

Cat No. 17064K

Schedule 3 (Form 1040A) 1999

Form 1040EZ (1999)

Page 2

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You do not claim a student loan interest deduction (see page 8) or an education credit.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 13. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.
- You did not receive any advance earned income credit payments.
- If you are not sure about your filing status, see page 11. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you cannot use this form, use TeleTax topic 352 (see page 6).

Filing in your return

For tips on how to avoid common mistakes, see page 29.

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this

9876543210

Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filing in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for who checked "Yes" on line 5

(Keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

- A. Amount, if any, from line 1 on front 250.00. Enter total **A.** 250.00
- B. Minimum standard deduction **B.** 700.00
- C. Enter the LARGER of line A or line B here **C.** 700.00
- D. Maximum standard deduction. If single, enter 4,300.00. If married, enter 7,200.00 **D.** 7,200.00
- E. Enter the SMALLER of line C or line D here. This is your standard deduction **E.** 7,200.00
- F. Exemption amount **F.** 0
- If single, enter 0
 - If married and—
 - both you and your spouse can be claimed as dependents, enter 0
 - only one of you can be claimed as a dependent, enter 2,750.00
- G. Add lines E and F. Enter the total here and on line 5 on the front **G.** 7,200.00

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you

- Single, enter 7,050.00. This is the total of your standard deduction (4,300.00) and your exemption (2,750.00).
- Married, enter 12,700.00. This is the total of your standard deduction (7,200.00), your exemption (2,750.00), and your spouse's exemption (2,750.00).

Mailing return

Paid preparer's use only

See page 21

Mail your return by April 17, 2000. Use the envelope that came with your booklet. If you do not have that envelope, see page 32 for the address to use.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. I am aware that anyone who furnishes false or misleading information on a tax return or who omits material or information requested on the tax return may be guilty of a crime. I understand that anyone who furnishes false or misleading information on a tax return or who omits material or information requested on the tax return may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including civil penalties).

Signature of preparer Date

Form's name for states that use separate filing

Form's name for states that use joint filing

Schedule A—Itemized Deductions

(Schedule B is on back)

SCHEDULES A&B (Form 1040)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

1999

See instructions for Schedules A and B (Form 1040)

Attach to Form 1040

Your social security number

1	Medical and dental expenses (see page A-1)	1
2	Enter amount from Form 1040, line 34, <u>2</u>	2
3	Multiply line 2 above by 7.5% (0.075)	3
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4
5	State and local income taxes	5
6	Real estate taxes (see page A-2)	6
7	Personal property taxes	7
8	Other taxes. List type and amount	8
9	Add lines 5 through 8	9
10	Home mortgage interest and points reported to you on Form 1098	10
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address	11
12	Points not reported to you on Form 1098. See page A-3 for special rules	12
13	Investment interest. Attach Form 4952 if required (See page A-3)	13
14	Add lines 10 through 13	14
15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15
16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You MUST attach Form 8283 if over \$500	16
17	Carryover from prior year	17
18	Add lines 15 through 17	18
19	Casualty or theft losses. Attach Form 4684 (See page A-5)	19
20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You MUST attach Form 2106 or 2106-EZ if required (See page A-5)	20
21	Tax preparation fees	21
22	Other expenses—investment, safe deposit box, etc. List type and amount	22
23	Add lines 20 through 22	23
24	Enter amount from Form 1040, line 34, <u>24</u>	24
25	Multiply line 24 above by 2% (0.02)	25
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter 0	26
27	Other—From list on page A-6. List type and amount	27
28	Total. Is Form 1040, line 34, over \$126,600 (over \$63,300 if married filing separately)?	28
29	Itemized Deductions	29
30	No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter the amount on Form 1040, line 36	30
31	Yes. Your deduction may be limited. See page A-6 for the amount to enter	31

Schedule A (Form 1040) 1999

For Paperwork Reduction Act Notice, see Form 1040 instructions

OMB No. 1545-0014 Page 2

Your social security number

Schedules A-D (Form 1040) 1999

Name shown on Form 1040 Do not enter name and social security number if shown on other side

Schedule B—Interest and Ordinary Dividends

Note. If you had over \$400 in taxable interest, you must also complete Part III.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address. ☐

Part I
Interest

(See page B-1 and the instructions for Form 1040 line Ba.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from the issuer, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1. ☐
- 3 Excludable interest on Series EE and U.S. Savings Bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815. ☐
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line Ba. ☐

Note. If you had over \$400 in ordinary dividends, you must also complete Part III.

- 5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13. ☐

Part II
Ordinary Dividends

(See page B-1 and the instructions for Form 1040 line 9.)

Note. If you received a Form 1099-DIV, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Part III
Foreign Accounts and Trusts

(See page B-2.)

For Paperwork Reduction Act Notice, see Form 1040 instructions

SCHEDULE C
(Form 1040)

Department of the Treasury Internal Revenue Service

Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065-B.

Attach to Form 1040 or Form 1041. See instructions for Schedule C (Form 1040).

Social security number (SSN)

B. Enter code from pages C-4 & 5

D. Employer ID number (EIN), if any

C. Business name. If no separate business name, leave blank

E. Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F. Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify)G. Do you materially participate in the operation of this business during 1999? ☐ Yes ☐ NoH. If you started or acquired this business during 1999, check here: ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here. ☐

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42 on page 2)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)

7 Gross income. Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home only on line 30

8 Advertising

9 Bad debts from sales or services (see page C-3)

10 Car and truck expenses (see page C-3)

11 Commissions and fees

12 Depreciation

13 Depreciation and section 179 expense deduction (not included in Part II) (see page C-3)

14 Employee benefit programs (other than on line 15)

15 Insurance (other than health)

16 Interest

17 Legal and professional services

18 Office expense

19 Total expenses before expenses for business use of home. Add lines 8 through 18 in columns

20 Tentative profit (loss). Subtract line 19 from line 7

21 Expenses for business use of your home. Attach Form 8829

22 Net profit or (loss). Subtract line 20 from line 21

23 If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3

24 If a loss, you MUST go on to line 32

25 If you have a loss, check the box that describes your investment in this activity (see page C-6)

26 If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2

27 If you checked 32b, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2

28 If you checked 32c, you MUST attach Form 8596

29 For Paperwork Reduction Act Notice, see Form 1040 instructions

Schedule C (Form 1040) 1999

Cat No. 11311P

SCHEDULE C-EZ
(Form 1040)

OMB No. 1545-0047

1999
Attachment
Sequence No. 09A

Net Profit From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
Attach to Form 1040 or Form 1041. See instructions on back.

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Social security number (SSN)

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

B Enter code from pages C-8 & 9

D Employer ID number (EIN), if any

Part II Figure Your Net Profit

1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here.

2 Total expenses. If more than \$2,500, you must use Schedule C. See instructions.

3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and ALSO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) / /

5 Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

6 Do you (or your spouse) have another vehicle available for personal use? Yes No

7 Was your vehicle available for use during off-duty hours? Yes No

8a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see Form 1040 instructions. Car No 143740 Schedule C-EZ (Form 1040) 1999

Page 2

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.

36 Purchases less cost of items withdrawn for personal use.

37 Cost of labor. Do not include any amounts paid to yourself.

38 Materials and supplies.

39 Other costs.

40 Add lines 35 through 39.

41 Inventory at end of year.

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4.

Part IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) / /

44 Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for use during off-duty hours? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8, 26 or line 30.

48 Total other expenses. Enter here and on page 1, line 27.

Schedule C (Form 1040) 1999

SCHEDULE EIC
(Form 1040A or 1040)
Earned Income Credit
Qualifying Child Information

 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-0074

1999
 Attachment
 Sequence No. 43

 Complete and attach to Form 1040A or 1040
 Only if you have a qualifying child.

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b, to make sure that (1) you can take the EIC and (2) you have a qualifying child.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
 - It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
 - If you do not enter the child's correct social security number on line 4, at the time we process your return, we may reduce or disallow your EIC.


Qualifying Child Information

	Child 1		Child 2	
	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's year of birth	Year If born after 1980, skip lines 3a and 3b, go to line 4.	Year If born after 1980, skip lines 3a and 3b, go to line 4.		
3 If the child was born before 1981— a Was the child under age 24 at the end of 1999 and a student?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 4. Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 4. Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 4. Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 4. Continue
b Was the child permanently and totally disabled during any part of 1999?	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue
4 Child's social security number (SSN) The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 41 of the Form 1040 instructions unless the child was born and died in 1999. If your child was born and died in 1999 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
5 Child's relationship to you (for example, son, daughter, grandchild, foster child, etc.)				
6 Number of months the child lived with you in the United States during 1999 ■ If the child lived with you for more than half of 1999 but less than 7 months, enter "7". ■ If the child was born or died in 1999 and your home was the child's home for the entire time he or she was alive during 1999, enter "12".	Do not enter more than 12 months _____ months	Do not enter more than 12 months _____ months	Do not enter more than 12 months _____ months	Do not enter more than 12 months _____ months



Do you want part of the EIC added to your take-home pay in 2000? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions.

Cat No. 13139M

Schedule EIC (Form 1040A or 1040) 1999

SCHEDULE F
(Form 1040)

 Department of the Treasury
 Internal Revenue Service

Profit or Loss From Farming

 Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
 See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1999
 Attachment
 Sequence No. 14

Name of proprietor

A Principal product. Describe in one of two words your principal crop or activity for the current tax year.

C Accounting method

(1) ☐ Cash(2) ☐ Accrual
 E Did you "materially participate" in the operation of this business during 1999? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts I, II, and line 11 of Part I). Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1	2	
2 Cost or other basis of livestock and other items reported on line 1			
3 Subtract line 2 from line 1			
4 Sales of livestock, produce, grains, and other products you raised			
5a Total cooperative distributions (Form 1099-PATR)	5a		
5b Taxable amount			
5c Taxable amount			
6a Agricultural program payments (see page F-2)	6a		
6b Taxable amount			
7 Commodity Credit Corporation (CCC) loans (see page F-3)			
8 CCC loans reported under election			
9 CCC loans forgiven			
10 Crop insurance proceeds and certain disaster payments (see page F-3)			
11 Amount received in 1999			
12 Election to defer to 2000 is attached. Check here <input type="checkbox"/>			
13 Custom hire (machine work) income			
14 Other income, including Federal and state gasoline or fuel tax credit (see page F-3)			
15 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51.			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-4; also attach Form 4562)	12	25 Pension and profit-sharing plans	25
13 Chemicals	13	26 Rent or lease (see page F-5)	26
14 Conservation expenses (see page F-4)	14	27a Vehicles, machinery, and equipment	27a
15 Custom hire (machine work)	15	27b Other (land, animals, etc.)	27b
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	27c Repairs and maintenance	27c
17 Employee benefit programs other than on line 25	17	28 Seeds and plants purchased	28
18 Feed purchased	18	29 Storage and warehousing	29
19 Fertilizers and lime	19	30 Supplies purchased	30
20 Freight and trucking	20	31 Taxes	31
21 Gasoline, fuel, and oil	21	32 Utilities	32
22 Insurance (other than health)	22	33 Veterinary breeding and medicine	33
23 Interest	23	34 Other expenses (specify)	34a
24a Mortgage (paid to banks, etc.)	24a		34b
24b Other	24b		34c
24c Less: net less employment credit	24c		34d
25 Total expenses. Add lines 12 through 34f.	25		34e
26 Net farm profit or loss. Subtract line 25 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 31 (losses, trusts, and partnerships, see page F-6).	26		34f
27 If you have a loss, you MUST check the box that describes your investment in the activity (see page F-6).	27		
28 If you checked 31a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1.	28		
29 If you checked 31b, you MUST attach Form 8198.	29		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat No. 13139M

Schedule F (Form 1040) 1999

Page 2

Schedule F (Form 1040) 1999

Part III Farm Income—Accrual Method (See page F-6)
 Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year	39	
39a	Total cooperative distributions (Form 1099-PATR)	39b	Taxable amount
40a	Agricultural program payments	40b	Taxable amount
41	Commodity Credit Corporation (CCC) loans	41a	
	• CCC loans reported under election	41b	
42	CCC loans forfeited	42	Taxable amount
43	Crop insurance proceeds	43	
44	Custom hire (machine work) income	44	
45	Other income including federal and state gasoline or fuel tax credit or refund	45	
46	Add amounts in the right column for lines 38 through 44	46	
47	Cost of livestock, produce, grains, and other products at beginning of the year	47	
48	Cost of livestock, produce, grains, and other products purchased during the year	48	
49	Add lines 46 and 47	49	
50	Inventory of livestock, produce, grains, and other products at end of year	50	
51	Gross income. Subtract line 50 from line 49. Enter the result here and on page 1, line 11. If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 46, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.	51	

Part IV Principal Agricultural Activity Codes

Caution. File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production	11100	Oilseed and grain farming
11120	Vegetable and melon farming	
11130	Fruit and tree nut farming	
Animal Production	11200	Other crop farming
11210	Beef cattle ranching and farming	
11220	Cattle feedlots	
11230	Dairy cattle and milk production	
11240	Hog and pig farming	
11250	Poultry and egg production	
11260	Sheep and goat farming	
11270	Animal aquaculture	
11280	Other animal production	
Forestry and Logging	11300	Forestry and logging (including forest nurseries and timber tracts)

Schedule F (Form 1040) 1999

SCHEDULE H (Form 1040)

 Department of the Treasury
 Internal Revenue Service (99)

Household Employment Taxes

 (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)
 Attach to Form 1040, 1040EZ, 1040NR-EZ, 1040-S, or 1041.

See separate instructions.

OMB No. 1545-0074

1999

Attachment Sequence No. 44

Social security number

Employer identification number

A Did you pay any one household employee cash wages of \$1,100 or more in any calendar quarter of 1998 or 1999 to household employees? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- ☐ Yes. Skip lines B and C and go to line 1
☐ No. Go to line B

B Did you withhold Federal income tax during 1999 for any household employee?

- ☐ Yes. Skip line C and go to line 5
☐ No. Go to line C

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1998 or 1999 to household employees? (Do not count cash wages paid in 1998 or 1999 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Do not file this schedule.
☐ Yes. Skip lines 1-9 and go to line 10 on the back.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1	
2	Social security taxes. Multiply line 1 by 12.4% (124)	2	
3	Total cash wages subject to Medicare taxes (see page 3)	3	
4	Medicare taxes. Multiply line 3 by 2.9% (29)	4	
5	Federal income tax withheld, if any	5	
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	6	
7	Advance earned income credit (EIC) payments, if any	7	
8	Net taxes (subtract line 7 from line 6)	8	

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1998 or 1999 to household employees? (Do not count cash wages paid in 1998 or 1999 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Enter the amount from line 8 above on Form 1040, line 55. If you are not required to file Form 1040, see the line 9 instructions on page 4.
☐ Yes. Go to line 10 on the back.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat No 12181K

Schedule H (Form 1040) 1999

Part II Federal Unemployment (FUTA) Tax

Yes	No
10	11
12	13

Next: If you checked the "Yes" box on all the lines above, complete Section A.
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ☐ 15
14 State reporting number as shown on state unemployment tax return ☐ 16
15 Contributions paid to your state unemployment fund (see page 4) 17
16 Total cash wages, subject to FUTA tax (see page 4) 18
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26. 19

Section B

Complete all columns below that apply (if you need more space, see page 4)									
1a	1b	1c	1d	1e	1f	1g	1h	1i	1j
State reporting number as shown on unemployment tax return	State sequence rate period	Trade-unions (as defined in state act)	State sequence rate	Multiplied by 0.4	Multiplied by 0.4	Multiplied by 0.4	Subtract col. 6 from col. 7	Contributions to unemployment fund	
	From	To							
9	Totals						19		
10	Add columns (b) and (i) of line 19				20				
11	Total cash wages subject to FUTA tax (see the line 16 instructions on page 4)						21		
12	Multiply line 21 by 6.2% (0.062)						22		
13	Multiply line 21 by 5.4% (0.054)						23		
14	Enter the smaller of line 20 or line 23						24		
15	FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26.						25		
Part III Total Household Employment Taxes									
16	Enter the amount from line 8						26		
17	Add line 32 (see line 25) and line 26						27		

Part III **Total Household Employment Taxes**

6	Enter the amount from line 8	26
7	Add line 13 (or line 25), and line 26	27

7 Add line 17 (or line 25) and line 26.

8 Are you required to file Form 1040?

☐ Yes. Stop. Enter the amount from line 27 above on Form 1040, line 55. Do not complete Part IV below.

Part IV **Address and Signatures**—Complete this part only if required. See the line 28 instructions on page 4.

1. NAME _____ 2. ADDRESS _____ 3. CITY _____ 4. STATE _____ 5. ZIP _____ 6. PHONE _____ 7. DATE _____ 8. SIGNATURE _____ 9. PRINT NAME _____ 10. PRINT ADDRESS _____ 11. PRINT CITY _____ 12. PRINT STATE _____ 13. PRINT ZIP _____ 14. PRINT PHONE _____ 15. PRINT DATE _____ 16. PRINT SIGNATURE _____ 17. PRINT NAME _____ 18. PRINT ADDRESS _____ 19. PRINT CITY _____ 20. PRINT STATE _____ 21. PRINT ZIP _____ 22. PRINT PHONE _____ 23. PRINT DATE _____ 24. PRINT SIGNATURE _____ 25. PRINT NAME _____ 26. PRINT ADDRESS _____ 27. PRINT CITY _____ 28. PRINT STATE _____ 29. PRINT ZIP _____ 30. PRINT PHONE _____ 31. PRINT DATE _____ 32. PRINT SIGNATURE _____ 33. PRINT NAME _____ 34. PRINT ADDRESS _____ 35. PRINT CITY _____ 36. PRINT STATE _____ 37. PRINT ZIP _____ 38. PRINT PHONE _____ 39. PRINT DATE _____ 40. PRINT SIGNATURE _____ 41. PRINT NAME _____ 42. PRINT ADDRESS _____ 43. PRINT CITY _____ 44. PRINT STATE _____ 45. PRINT ZIP _____ 46. PRINT PHONE _____ 47. PRINT DATE _____ 48. PRINT SIGNATURE _____ 49. PRINT NAME _____ 50. PRINT ADDRESS _____ 51. PRINT CITY _____ 52. PRINT STATE _____ 53. PRINT ZIP _____ 54. PRINT PHONE _____ 55. PRINT DATE _____ 56. PRINT SIGNATURE _____ 57. PRINT NAME _____ 58. PRINT ADDRESS _____ 59. PRINT CITY _____ 60. PRINT STATE _____ 61. PRINT ZIP _____ 62. PRINT PHONE _____ 63. PRINT DATE _____ 64. PRINT SIGNATURE _____ 65. PRINT NAME _____ 66. PRINT ADDRESS _____ 67. PRINT CITY _____ 68. PRINT STATE _____ 69. PRINT ZIP _____ 70. PRINT PHONE _____ 71. PRINT DATE _____ 72. PRINT SIGNATURE _____ 73. PRINT NAME _____ 74. PRINT ADDRESS _____ 75. PRINT CITY _____ 76. PRINT STATE _____ 77. PRINT ZIP _____ 78. PRINT PHONE _____ 79. PRINT DATE _____ 80. PRINT SIGNATURE _____ 81. PRINT NAME _____ 82. PRINT ADDRESS _____ 83. PRINT CITY _____ 84. PRINT STATE _____ 85. PRINT ZIP _____ 86. PRINT PHONE _____ 87. PRINT DATE _____ 88. PRINT SIGNATURE _____ 89. PRINT NAME _____ 90. PRINT ADDRESS _____ 91. PRINT CITY _____ 92. PRINT STATE _____ 93. PRINT ZIP _____ 94. PRINT PHONE _____ 95. PRINT DATE _____ 96. PRINT SIGNATURE _____ 97. PRINT NAME _____ 98. PRINT ADDRESS _____ 99. PRINT CITY _____ 100. PRINT STATE _____ 101. PRINT ZIP _____ 102. PRINT PHONE _____ 103. PRINT DATE _____ 104. PRINT SIGNATURE _____ 105. PRINT NAME _____ 106. PRINT ADDRESS _____ 107. PRINT CITY _____ 108. PRINT STATE _____ 109. PRINT ZIP _____ 110. PRINT PHONE _____ 111. PRINT DATE _____ 112. PRINT SIGNATURE _____ 113. PRINT NAME _____ 114. PRINT ADDRESS _____ 115. PRINT CITY _____ 116. PRINT STATE _____ 117. PRINT ZIP _____ 118. PRINT PHONE _____ 119. PRINT DATE _____ 120. PRINT SIGNATURE _____ 121. PRINT NAME _____ 122. PRINT ADDRESS _____ 123. PRINT CITY _____ 124. PRINT STATE _____ 125. PRINT ZIP _____ 126. PRINT PHONE _____ 127. PRINT DATE _____ 128. PRINT SIGNATURE _____ 129. PRINT NAME _____ 130. PRINT ADDRESS _____ 131. PRINT CITY _____ 132. PRINT STATE _____ 133. PRINT ZIP _____ 134. PRINT PHONE _____ 135. PRINT DATE _____ 136. PRINT SIGNATURE _____ 137. PRINT NAME _____ 138. PRINT ADDRESS _____ 139. PRINT CITY _____ 140. PRINT STATE _____ 141. PRINT ZIP _____ 142. PRINT PHONE _____ 143. PRINT DATE _____ 144. PRINT SIGNATURE _____ 145. PRINT NAME _____ 146. PRINT ADDRESS _____ 147. PRINT CITY _____ 148. PRINT STATE _____ 149. PRINT ZIP _____ 150. PRINT PHONE _____ 151. PRINT DATE _____ 152. PRINT SIGNATURE _____ 153. PRINT NAME _____ 154. PRINT ADDRESS _____ 155. PRINT CITY _____ 156. PRINT STATE _____ 157. PRINT ZIP _____ 158. PRINT PHONE _____ 159. PRINT DATE _____ 160. PRINT SIGNATURE _____ 161. PRINT NAME _____ 162. PRINT ADDRESS _____ 163. PRINT CITY _____ 164. PRINT STATE _____ 165. PRINT ZIP _____ 166. PRINT PHONE _____ 167. PRINT DATE _____ 168. PRINT SIGNATURE _____ 169. PRINT NAME _____ 170. PRINT ADDRESS _____ 171. PRINT CITY _____ 172. PRINT STATE _____ 173. PRINT ZIP _____ 174. PRINT PHONE _____ 175. PRINT DATE _____ 176. PRINT SIGNATURE _____ 177. PRINT NAME _____ 178. PRINT ADDRESS _____ 179. PRINT CITY _____ 180. PRINT STATE _____ 181. PRINT ZIP _____ 182. PRINT PHONE _____ 183. PRINT DATE _____ 184. PRINT SIGNATURE _____ 185. PRINT NAME _____ 186. PRINT ADDRESS _____ 187. PRINT CITY _____ 188. PRINT STATE _____ 189. PRINT ZIP _____ 190. PRINT PHONE _____ 191. PRINT DATE _____ 192. PRINT SIGNATURE _____ 193. PRINT NAME _____ 194. PRINT ADDRESS _____ 195. PRINT CITY _____ 196. PRINT STATE _____ 197. PRINT ZIP _____ 198. PRINT PHONE _____ 199. PRINT DATE _____ 200. PRINT SIGNATURE _____ 201. PRINT NAME _____ 202. PRINT ADDRESS _____ 203. PRINT CITY _____ 204. PRINT STATE _____ 205. PRINT ZIP _____ 206. PRINT PHONE _____ 207. PRINT DATE _____ 208. PRINT SIGNATURE _____ 209. PRINT NAME _____ 210. PRINT ADDRESS _____ 211. PRINT CITY _____ 212. PRINT STATE _____ 213. PRINT ZIP _____ 214. PRINT PHONE _____ 215. PRINT DATE _____ 216. PRINT SIGNATURE _____ 217. PRINT NAME _____ 218. PRINT ADDRESS _____ 219. PRINT CITY _____ 220. PRINT STATE</
--

(under penalties of perjury) I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct and complete. No part of any payment made to a state unemployment fund claimed in a credit was, or is to be deducted from the payments to employees.

Implications for Practice

Date _____

Schneider, H. Form 1040 1979

Schedule R
(Form 1040)

Department of the Treasury
Internal Revenue Service (90)

Credit for the Elderly or the Disabled

▶ Attach to Form 1040

Order No. 1545-0074

1999

22

18

of security and

You may be able to take this credit and reduce your tax if by the end of 1999

- You were age 65 or older. **OR** • You were under age 65, you retired on permanent and total disability, and you received taxable disability income. See the separate instructions for Schedule R.
- But you must also meet other tests.** See the separate instructions for Schedule R.
- In most cases, the IRS can figure the credit for you.** See the instructions

Part I

And by the end of 1999:

1	You were 65 or older	1
2	You were under 65 and you retired on permanent and total disability	2
3	Both spouses were 65 or older	3
4	Both spouses were under 65, but only one spouse retired on permanent and total disability	4
5	Both spouses were under 65, and both retired on permanent and total disability	5
6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6
7	One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7
8	You were 65 or older and you lived apart from your spouse for all of 1999	8
9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1999	9

Did you check
box 1, 3, 7,

Did you check

Yes —	— Yes —	► Skip Part II and complete Part III on back
No —	— No —	► Complete Parts II and III

11 11 11

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

Part I: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement. **AND**

2. Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1999. check this box ☐

- If you checked this box, you do not have to get another statement for 1999.
- If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

46261-16-2

Schachtel 8 vom 10.01.1999

Part III Figure Your Credit

10 If you checked (in Part I): Box 1, 2, 4, or 7 Enter: \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	11 If you checked: Box 2, 4, 5, 6, or 8 in Part I? Yes <input type="checkbox"/> No <input type="checkbox"/>	12 If you completed line 11, enter the smaller of line 10 or line 11: all others, enter the amount from line 10	13a Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1999: Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.	13b Nontaxable veterans' pensions, and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.	13c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	14 Enter the amount from Form 1040, line 34	15 If you checked (in Part I): Box 1 or 2 Enter: \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	16 Subtract line 15 from line 14. If zero or less, enter -0-	17 Enter one-half of line 16	18 Add lines 13c and 17	19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20	20 Multiply line 19 by 15% (15). Enter the result here and on Form 1040, line 42. But if this amount is more than the amount on Form 1040, line 40, or you are filing Form 2441, see the instructions for the amount of credit you may take
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SCHEDULE SE (Form 1040)**Self-Employment Tax**

See instructions for Schedule SE (Form 1040).

OMB No. 1545-0074
1999
Adjustment
Sequence No. 17

Internal Revenue Service (99)
Name of person with self-employment income (as shown on Form 1040) Social security number of person with self-employment income Attach to Form 1040.

Who Must File Schedule SE

You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE, or line 4c of Long Schedule SE) of \$400 or more, OR
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception: If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt Form 4361" on Form 1040, line 50.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?

DID YOU RECEIVE WAGES OR TIPS IN 1999?	
Yes	No
<p>Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>Was the total of your wages and tips subject to social security or railroad retirement tax less than your net earnings from self-employment more than \$12,600?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Are you using one of the optional methods to figure your net earnings (line page SE-3)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>Do you receive tips subject to social security or Medicare tax that you did not report to your employer?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>YOU MAY USE SHORT SCHEDULE SE BELOW</p>	
<p>YOU MUST USE LONG SCHEDULE SE ON THE BACK</p>	

Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

- 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065 B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report
- 3 Combine lines 1 and 2
- 4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax
- 5 Self-employment tax. If the amount on line 4 is:
 - \$72,600 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 50.
 - More than \$72,600, multiply line 4 by 2.9% (.029). Then add \$9,002.40 to the result. Enter the total here and on Form 1040, line 50.
- 6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27

Name of person with self-employment income (as shown on Form 1040) **Attachment Sequence No. 17** Social security number of person with self-employment income **1**

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships. Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3.	
2	Net profit or (loss) from Schedule C, line 31; Schedule K-1 (Form 1065), line 15b (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3.	
3	Combine lines 1 and 2.	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here.	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue.	
5a	Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income.	5a
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	
6	Net earnings from self-employment. Add lines 4c and 5b.	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1999.	72,600.00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.	
8b	Unreported tips subject to social security tax (from Form 4137, line 9).	
8c	Add lines 8a and 8b.	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124).	
11	Multiply line 6 by 2.9% (.029).	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 50.	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27.	

Part II Optional Methods To Figure Net Earnings (See page SE-3)

Farm Optional Method. You may use this method only if:		
1	Your gross farm income* was not more than \$2,400, or	
2	Your net farm profits* were less than \$1,733.	
14	Maximum income for optional methods.	1,600.00
15	Enter the smaller of two-thirds (2/3) of gross farm income (not less than zero) or \$1,600. Also include this amount on line 4b above.	
Nonfarm Optional Method. You may use this method only if:		
1	Your net nonfarm profits* were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and	
2	You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.	
Caution: You may use this method no more than five times.		
16	Subtract line 15 from line 14.	
17	Enter the smaller of two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	

*From Sch. F, line 11 and Sch. K-1 (Form 1065), line 15b. From Sch. C, line 31. Sch. K-1 (Form 1065), line 15c, and Sch. K-1 (Form 1065-B), box 9. From Sch. F, line 36 and Sch. K-1 (Form 1065), line 15a. From Sch. C, line 7. Sch. K-1 (Form 1065), line 15c, and Sch. K-1 (Form 1065-B), box 9.

(3)

Schedule SE (Form 1043) 1999

Form 2106 Employee Business Expenses

Department of the Treasury
Internal Revenue Service (IRS)

OMB No. 1545-0079
1999
Attachment No. 54
Social Security Number

See separate instructions.
Attach to Form 1040.

Your name Occupation in which you incurred expenses

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22c or line 29 (Rural mail carriers. See instructions).	1	
2 Parking fees, tolls, and transportation, including train, bus, etc. that did not involve overnight travel or commuting to and from work.	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4	
5 Meals and entertainment expenses (see instructions).	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5.	6	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Enter Reimbursements Received From Your Employer for Expenses Listed in STEP 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 of your Form W-2 (see instructions).	7
--	---

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7.	8
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits. Multiply meal expenses by 55% (.55) instead of 50%. For more details, see instructions.)	9

10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities. See the instructions for special rules on where to enter the total.)

10

Car No. 117004

For Paperwork Reduction Act Notice, see instructions.

Form 2106

Part III Vehicle Expenses**Section A—General Information** You must complete this section if you are claiming vehicle expenses.

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service.	11 / /	11 / /
12 Total miles the vehicle was driven during 1999.	12 miles	12 miles
13 Business miles included on line 12.	13 miles	13 miles
14 Percent of business use. Divide line 13 by line 12.	14 %	14 %
15 Average daily roundtrip commuting distance.	15 miles	15 miles
16 Commuting miles included on line 12.	16 miles	16 miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12.	17 miles	17 miles

- 18 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No
- 20 Do you have evidence to support your deduction? ☐ Yes ☐ No
- 21 If "Yes," is the evidence written? ☐ Yes ☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

- 22a Multiply business miles driven before April 1, 1999, by 32¢ (line 12).
- 22b Multiply business miles driven after March 31, 1999, by 31¢ (line 13).
- 22c Add lines 22a and 22b. Enter the result here and on line 1.

Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	23
24a Vehicle rentals.	24a	24a
24b Inclusion amount (see instructions).	24b	24b
24c Subtract line 24b from line 24a.	24c	24c
25 Value of employee-provided vehicle (lessee only if 100% of annual lease value was included on Form W-2. See instructions).	25	25
26 Add lines 23, 24c, and 25.	26	26
27 Multiply line 26 by the percentage on line 14.	27	27
28 Depreciation. Enter amount from line 38 below.	28	28
29 Add lines 27 and 28. Enter total here and on line 1.	29	29

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions).	30	30
31 Enter amount of section 179 deduction (see instructions).	31	31
32 Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction).	32	32
33 Enter depreciation method and percentage (see instructions) on line 33 (see instructions).	33	33
34 Add lines 31 and 34.	34	34
35 Enter the limit from the table in the line 36 instructions.	35	35
36 Multiply line 35 by the percentage on line 14.	36	36
37 Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above.	37	37
38	38	38

Child and Dependent Care Expenses

OMB No. 1545-0048

1999

Department of the Treasury

Internal Revenue Service (99)

Sequence No. 21

Your social security number

■ Attach to Form 1040.

■ See separate instructions.

Before you begin, you need to understand the following terms. See Definitions on page 1 of the instructions.

- Dependent Care Benefits
- Qualifying Person(s)
- Qualified Expenses
- Earned Income

Part I Persons or Organizations Who Provided the Care—You must complete this part (If you need more space, use the bottom of page 2)

1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9

Did you receive dependent care benefits?

No ☐ Yes ☐

Complete only Part II below

Complete Part III on the back next

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 55.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9

3 Add the amounts in column (c) of line 2. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24.

4 Enter YOUR earned income.

5 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions). If you completed Part III, enter the amount from line 4.

6 Enter the smallest of line 3, 4, or 5.

7 Enter the amount from Form 1040, line 34.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

9 Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040, line 41. But if this amount is more than the amount on Form 1040, line 40, or you paid 1998 expenses in 1999, see the instructions for the amount to enter on line 41.

For Paperwork Reduction Act Notice, see page 3 of the instructions.

Car No. 11820W

Form 2441

Form 2441 (1999)

Page 4

Part III Dependent Care Benefits

10 Enter the total amount of dependent care benefits you received for 1999. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

11 Enter the amount forfeited, if any. See the instructions.

12 Subtract line 11 from line 10.

13 Enter the total amount of qualified expenses incurred in 1999 for the care of the qualifying person(s).

14 Enter the smaller of line 12 or 13.

15 Enter YOUR earned income.

16 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15.

17 Enter the smallest of line 14, 15, or 16.

18 Excluded benefits. Enter here the smaller of the following:

- The amount from line 17, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16).

19 Taxable benefits. Subtract line 18 from line 17. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB".

To claim the child and dependent care credit, complete lines 20-24 below.

20 Enter \$2,400 (\$4,800 if two or more qualifying persons).

21 Enter the amount from line 18.

22 Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1998 expenses in 1999, see the instructions for line 9.

23 Complete line 2 on the front of this form. DO NOT include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here.

24 Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9.

Form 2441 (1999)

Form 3800

General Business Credit

Department of the Treasury
Internal Revenue Service
Married shown on return

OMB No. 1545-0045

1999

Attachment
Schedule No. 22

Identifying number

Part I Tentative Credit

- 1a** Current year investment credit (Form 3468, Part I)
- b** Current year work opportunity credit (Form 5884, Part I)
- c** Current year welfare-to-work credit (Form 8851, Part I)
- d** Current year credit for alcohol used as fuel (Form 8478)
- e** Current year credit for increasing research activities (Form 6765, Part I)
- f** Current year low-income housing credit (Form 8596, Part I)
- g** Current year enhanced oil recovery credit (Form 8830, Part I)
- h** Current year disabled access credit (Form 8828, Part I)
- i** Current year renewable electricity production credit (Form 8835, Part I)
- j** Current year Indian employment credit (Form 8845, Part I)
- k** Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)
- l** Current year orphan drug credit (Form 8850, Part I)
- m** Current year credit for contributions to selected community development corporations (Form 8847, Part I)
- n** Current year trans-Alaska pipeline liability fund credit (see instructions)
- o** Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))
- 2** Current year general business credit. Add lines 1a through 1o.
- 3** Passive activity credits included on line 2 (see instructions).
- 4** Subtract line 3 from line 2.
- 5** Passive activity credits allowed for 1999 (see instructions).
- 6** Carryforward of general business or ESOP credit to 1999 (see instructions for the schedule to attach).
- 7** Carryback of general business credit from 2000 (see instructions).
- 8** Tentative general business credit. Add lines 4 through 7.

Part II General Business Credit Limitation Based on Amount of Tax

- 9** Regular tax before credits (see instructions)
- 10a** Credit for child and dependent care expenses (Form 2441, line 9)
- b** Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)
- c** Child tax credit (Form 1040, line 43)
- d** Education credits (Form 8863, line 18)
- e** Mortgage interest credit (Form 8396, line 11)
- f** Adoption credit (Form 8839, line 15)
- g** District of Columbia first-time homebuyer credit (Form 8859, line 11)
- h** Foreign tax credit
- i** Possessions tax credit (Form 5735, line 17 or 27)
- j** Credit for fuel from a nonconventional source
- k** Qualified electric vehicle credit (Form 8834, line 19)
- 10k** Add lines 10a through 10k.
- 11** Net regular tax. Subtract line 10k from line 9.
- 12** Alternative minimum tax (see instructions)
- 13** Net income tax. Add lines 11 and 12.
- 14** Tentative minimum tax (see instructions)
- 15** If line 11 is more than \$25,000, enter 25% (25) of the excess (see instructions).
- 16** Enter the greater of line 14 or line 15.
- 17a** Subtract line 16 from line 13. If zero or less, enter -0-
- 17b** Enter the smaller of line 8 or line 17a. Individuals, estates, and trusts: See instructions if claiming the credit for increasing research activities. C corporations: See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 17b instructions. If there has been an ownership change, acquisition, or reorganization.
- 17c** Suspended research credit allowed for the current year (see instructions)
- 18** General business credit allowed for the current year. Subtract line 17c from line 17b. Enter here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2e; Form 1041, Schedule G, line 2c; or the applicable line of your return.

For Paperwork Reduction Act Notice, see back of form.

Cat No. 73397

3800

Form 6251

Alternative Minimum Tax- Individuals

OMB No. 1545-0077
1099

Department of the Treasury
Treasury Department
See separate instructions.
Attach to Form 1040 or Form 1040-ER.
Your social security number

Part I Adjustments and Preferences

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise enter your standard deduction from Form 1040, line 36, here and go to line 6.	1
2	Medical and dental. Enter the smaller of Schedule A (Form 1040) line 4 or 2% of Form 1040 line 34.	2
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9.	3
4	Certain interest on a home mortgage not used to buy, build, or improve your home.	4
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 25.	5
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21.	6
7	Investment interest. Enter difference between regular tax and AMT deduction.	7
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation.	8
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss.	9
10	Incentive stock options. Enter excess of AMT income over regular tax income.	10
11	Passive activities. Enter difference between AMT and regular tax income or loss.	11
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9.	12
13	Tax-exempt interest from private activity bonds issued after 8/7/86.	13
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.	14
a	Circulation expenditures.	
b	Depletion.	
c	Depreciation (pre-1987).	
d	Insightment sales.	
e	Intangible drilling costs.	
f	Large partnerships.	
g	Long-term contracts.	
h	Loss limitations.	
i	Mining costs.	
j	Patron's adjustment.	
k	Pollution control facilities.	
l	Research and experimental.	
m	Section 1202 exclusion.	
n	Tax shelter farm activities.	
o	Related adjustments.	

Part II Alternative Minimum Taxable Income

15	Total Adjustments and Preferences. Combine lines 1 through 14.	15
16	Enter the amount from Form 1040, line 37, if less than zero, enter as a loss.	16
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount.	17
18	If Form 1040, line 34, is over \$128,600 (over \$63,300 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040) line 28.	18
19	Combine lines 15 through 18.	19
20	Alternative tax net operating loss deduction. See page 6 of the instructions.	20
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see page 7 of the instructions.)	21

Part III Exemption Amount and Alternative Minimum Tax

22	Exemption Amount. (If this form is for a child under age 14, see page 7 of the instructions.)	22
If your filing status is: AND line 21 is		22
Single or head of household	not over \$112,500	\$33,750
Married filing jointly or qualifying widow(er)	150,000	45,000
Married filing separately	75,000	22,500
If line 21 is over the amount shown above for your filing status, see page 7 of the instructions.		
23	Subtract line 22 from line 21, if zero or less, enter -0- here and on lines 26 and 28.	23
24	If you reported capital gain distributions directly on Form 1040, line 13, or you completed Schedule D (Form 1040) and have an amount on line 25 or line 27 (or would have had an amount on either line if you had completed Part IV) for required for the AMT, if necessary, go to Part IV of Form 6251 to figure the tax. All other capital gains are taxable. If line 23 is \$175,000 or less (or \$87,500 less if married filing jointly), multiply line 23 by 26%. If line 23 is more than \$175,000 (or \$87,500 if married filing jointly), multiply line 23 by 28% (26% if married filing jointly) from the result.	24
25	Alternative minimum tax foreign tax credit. See page 7 of the instructions.	25
26	Tentative minimum tax. Subtract line 25 from line 24.	26
27	Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46).	27
28	Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 51.	28

Form 6251 1999

Page 2

Schedule A- Additional General Business Credit Allowed By Internal Revenue Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)-Only Applicable to C Corporations

19	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990).	19
20	Tentative minimum tax (from line 14).	20
21	Multiply line 20 by 25% (25).	21
22	Enter the amount from line 17a.	22
23	Enter the portion of the credit shown on line 8 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990).	23
24	Subtract line 23 from line 22 (if zero or less, enter -0-).	24
25	Subtract line 24 from line 19 (if zero or less, enter -0-).	25
26	For purposes of this line only, refigure the amount on line 11, Form 4628, by using zero on line 6, Form 4628, and enter the result here.	26
27	Multiply line 26 by 10% (10).	27
28	Net income tax (from line 13).	28
29	Enter the amount from line 17b.	29
30	Subtract line 29 from line 28.	30
31	Subtract line 27 from line 30.	31
32	Enter the smallest of line 21, line 25, or line 31.	32
33	Subtract line 32 from line 20.	33
34	Enter the greater of line 15 or line 33.	34
35	Subtract line 34 from line 28.	35
36	Enter the smaller of line 11 or line 35. Also enter this amount on line 17b instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 17b.	36
37	If line 35 is greater than line 36, enter the excess here and see the instructions for how to claim the additional credit.	37

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- 17 hr., 28 min. Reconciling
- 1 hr., 29 min. Learning about the law or the form
- 1 hr., 29 min. Preparing and sending the form to the IRS
- 1 hr., 50 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form 3800 (new)

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

1999Attachment
Sequence No. 88

Identifying number

Department of the Treasury
Internal Revenue ServiceSee separate instructions.
Attach to Form 1040 or Form 1041

Name(s) shown on return

Part I 1999 Passive Activity Loss**Caution:** See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.
Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 3.)

- 1a Activities with net income (enter the amount from Worksheet 1 column (a)).
- b Activities with net loss (enter the amount from Worksheet 1 column (b)).
- c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).
- d Combine lines 1a, 1b, and 1c.

All Other Passive Activities

- 2a Activities with net income (enter the amount from Worksheet 2, column (a)).
- b Activities with net loss (enter the amount from Worksheet 2, column (b)).
- c Prior years unallowed losses (enter the amount from Worksheet 2, column (c)).
- d Combine lines 2a, 2b, and 2c.

- 3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on.
- If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.

Part II Special Allowance for Rental Real Estate With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See page 7 for examples.
Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, enter -0- on line 9 and go to line 10.

- 4 Enter the smaller of the loss on line 1d or the loss on line 3.
- 5 Enter \$150,000. If married filing separately, see page 7.
- 6 Enter modified adjusted gross income, but not less than zero (see page 7).
- Note:** If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.
- 7 Subtract line 6 from line 5.
- 8 Multiply line 7 by 50% (1/2). Do not enter more than \$25,000. If married filing separately, see page 8.
- 9 Enter the smaller of line 4 or line 8.

Part III Total Losses Allowed

- 10 Add the income, if any, on lines 1a and 2a and enter the total.
- 11 Total losses allowed from all passive activities for 1999. Add lines 9 and 10. See page 9 to find out how to report the losses on your tax return.

For Paperwork Reduction Act Notice, see page 11.

OMB No. 1545-1008

8582

Page 2

Form 6251 (1999)

Part IV Line 24 Computation Using Maximum Capital Gains Rates**Caution:** If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

- 29 Enter the amount from Form 6251, line 23.
- 30 Enter the amount from Schedule D (Form 1040), line 27 (as required for the AMT, if necessary). See page 8 of the instructions.
- 31 Enter the amount from Schedule D (Form 1040), line 25 (as required for the AMT, if necessary). See page 8 of the instructions.
- 32 Add lines 30 and 31.
- 33 Enter the amount from Schedule D (Form 1040), line 22 (as required for the AMT, if necessary). See page 8 of the instructions.
- 34 Enter the smaller of line 32 or line 33.
- 35 Subtract line 34 from line 29. If zero or less, enter -0-.
- 36 If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 28% (28%). Otherwise, multiply line 35 by 28% (28%) and subtract \$3,500 (\$1,750 if married filing separately) from the result.
- 37 Enter the amount from Schedule D (Form 1040), line 36 (as required for the regular tax). See page 8 of the instructions.
- 38 Enter the smaller of line 29, line 30, or line 37.
- 39 Multiply line 38 by 10% (10%).
- 40 Enter the smaller of line 29 or line 30.
- 41 Enter the amount from line 38.
- 42 Subtract line 41 from line 40.
- 43 Multiply line 42 by 20% (20%).
- Note:** If line 31 is zero or blank, go to line 46.
- 44 Enter the amount from line 29.
- 45 Add lines 35, 38, and 42.
- 46 Subtract line 45 from line 44.
- 47 Multiply line 46 by 25% (25%).
- 48 Add lines 36, 39, 43, and 47.
- 49 If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 28% (28%). Otherwise, multiply line 29 by 28% (28%) and subtract \$3,500 (\$1,750 if married filing separately) from the result.
- 50 Enter the smaller of line 48 or line 49 here and on line 24.

Form 6251 (1999)

Caution: The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)		(c) Gain	(e) Loss
Total. Enter on Form 9592, lines 1a, 1b, and 1c.					
Worksheet 2. For Form 9592, lines 2a, 2b, and 2c. (See page 7.)					

Total. Enter on Form 8502, lines 1a.

1b, and 1c.	Form 8592	lines 2a, 2b and 2c (See page 7)
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Name of activity	Current year		Prior years (c) Unallowed loss (line 2c)	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)		(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c.					

Total. Enter on Form 8582, lines 2a,

Worksheet 3—Use this worksheet if an amount is shown on Form 22b, and 2c.

Form or schedule _____ (b) Ratio _____ (c) Special _____

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Total

Name of activity	Form or schedule to be reported on	(A) Loss	(B) Ratio	(C) Unallocated loss
Total			1.00	

Total

Worksheet 5--Allowed Losses (See page 8.)

[illegible][illegible]

Caution: The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)		(c) Gain	(e) Loss
Total. Enter on Form 990, lines 1a, 1b, and 1c.					
Worksheet 2. For Form 990, lines 2a, 2b, and 2c. (See page 7.)					

Total. Enter on Form 8502, lines 1a.

1b, and 1c.	Form 8592	lines 2a, 2b and 2c (See page 7)
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Name of activity	Current year		Prior years (c) Unallowed loss (line 2c)	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)		(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c.					

Total. Enter on Form 8582, lines 2a,

Worksheet 3—Use this worksheet if an amount is shown on Form 22b, and 2c.

Form or schedule _____ (b) Ratio _____ (c) Special _____

[illegible]

Total

Name of activity	Form or schedule to be reported on	(A) Loss	(B) Ratio	(C) Unallocated loss
Total			1.00	

Total

Worksheet 5--Allowed Losses (See page 8.)

[illegible][illegible]

Form 8615 Department of the Treasury Internal Revenue Service (IRS)	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400	OMB No. 1545-0088 1999 Attachment Sequence No. 33	Child's social security number B Parent's social security number
Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040NR. Child's name shown on return		Child's social security number B Parent's social security number	
A Parent's name (first, initial, and last) Caution: See instructions on back before completing			
C Parent's filing status (check one) <input type="checkbox"/> Single <input type="checkbox"/> Married (filing jointly) <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)			
Part I Child's Net Investment Income			
1 Enter the child's investment income, such as taxable interest and dividends. See instructions. If this amount is \$1,400 or less, stop; do not file this form			
2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,400. If the child did itemize deductions, see instructions			
3 Subtract line 2 from line 1. If the result is zero or less, stop; do not complete the rest of this form but do attach it to the child's return			
4 Enter the child's taxable income from Form 1040, line 39; Form 1040A, line 24; or Form 1040NR, line 38			
5 Enter the smaller of line 3 or line 4			
Part II Tentative Tax Based on the Tax Rate of the Parent Listed on Line A			
6 Enter the parent's taxable income from Form 1040, line 39; Form 1040A, line 24; Form 1040EZ, line 6; Telefile Tax Record, line K; Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If less than zero, enter -0-			
7 Enter the total net investment income, if any, from Forms 8615, line 5, of all other children of the parent identified above. Do not include the amount from line 5 above			
8 Add lines 5, 6, and 7			
9 Enter the tax on line 8 based on the parent's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>			
10 Enter the parent's tax from Form 1040, line 40; Form 1040A, line 25; Form 1040EZ, line 10; Telefile Tax Record, line K; Form 1040NR, line 39; or Form 1040NR-EZ, line 15. If any tax is from Form 4972 or 8814, see instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here <input type="checkbox"/>			
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III			
12a Add lines 5 and 7			
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)			
13 Multiply line 11 by line 12b			
Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.			
14 Subtract line 5 from line 4			
15 Enter the tax on line 14 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>			
16 Add lines 13 and 15			
17 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>			
18 Enter the larger of line 16 or line 17 here and on Form 1040, line 40; Form 1040A, line 25; or Form 1040NR, line 39			
General Instructions			
Purpose of Form			
For children under age 14, investment income of \$1,400 or less is taxed at the parent's rate. If the child's income is more than the child's rate, if the child's investment income is more than \$1,400, use this form to figure the child's tax.			
See Pub. 970, Tax Rules for Children and Dependents, for the child, the parent, or any of the parent's other children under age 14 received capital gain distributions of form income. It has information on how			
Who Must File			
Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 2000, had more than \$1,400 of investment income, and is required to file a tax return. But if neither parent was alive on December 31, 1999, do not use Form 8615 to figure the child's tax in the normal manner.			
Note: The child's income may be able to elicit to the child's or parent's estate (including capital gain distributions) on the parent's return, if the parent makes this election, the child will not have to file a return or Form 8615. However, the Federal			
Investment Income			
For this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes taxable interest, dividends, capital gains, rents, royalties, etc. It also includes taxable social security benefits, pension and annuity income, and income (other than earned income) received as the beneficiary of a trust.			
To figure the tax using the Capital Gain Tax Worksheet, Schedule D or J, which may result in less tax.			
For children under age 14, investment income of \$1,400 or less is taxed at the parent's rate. If the child's income is more than the child's rate, if the child's investment income is more than \$1,400, use this form to figure the child's tax.			
See Pub. 970, Tax Rules for Children and Dependents, for the child, the parent, or any of the parent's other children under age 14 received capital gain distributions of form income. It has information on how			
For Paperwork Reduction Act Notice, see back of form.			

Form **8801**

Credit For Prior Year Minimum Tax- Individuals, Estates, and Trusts

(OMB No. 1545-1013)

1999

Department of the Treasury
Internal Revenue Service (IRS)
Name(s) shown on return

■ Attach to your tax return.

Attachment
Sequence No. 74

Identifying number

Part I Net Minimum Tax on Exclusion Items

- 1 Combine lines 16 through 18 of your 1998 Form 6251. Estates and trusts: See instructions.
- 2 Enter adjustments and preferences treated as exclusion items. See instructions.
- 3 Minimum tax credit net operating loss deduction. See instructions.
- 4 Combine lines 1, 2, and 3. If zero or less, enter -0-. Here and on line 15 and go to Part II. If more than \$195,000 and you were married filing separately for 1998, see instructions.
- 5 Enter \$45,000 if married filing jointly or qualifying widow(er) for 1998, \$33,750 if single or head of household for 1998, or \$22,500 if married filing separately for 1998. Estates and trusts, enter \$22,500.
- 6 Enter \$150,000 if married filing jointly or qualifying widow(er) for 1998, \$112,500 if single or head of household for 1998, or \$75,000 if married filing separately for 1998. Estates and trusts, enter \$75,000.
- 7 Subtract line 6 from line 4. If zero or less, enter -0-. Here and on line 8 and go to line 9.
- 8 Multiply line 7 by 25% (.25).
- 9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions.
- 10 Subtract line 9 from line 4. If zero or less, enter -0-. Here and on line 15 and go to Part II. Form 1040NR filers, see instructions.
- 11 If you completed Schedule D (Form 1040 or 1041) for 1998 and had an amount on line 25 or line 27 of Schedule D (Form 1040) line 24 or line 26 of Schedule D (Form 1041) or you would have had an amount on either of those lines had you completed Part IV of Schedule D (Form 1040) (or Part V of Schedule D (Form 1041)), go to Part III of Form 8801 to figure the amount to enter on this line. All others: Multiply line 10 by 28% (.28). If line 10 is \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998, or \$87,500 or less if married filing separately for 1998. Otherwise, multiply line 10 by 28% (.28) and subtract from the result \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998, or \$1,750 if married filing separately for 1998.
- 12 Minimum tax foreign tax credit on exclusion items. See instructions.
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.
- 14 Enter the amount from your 1998 Form 6251, line 27, or Form 1041, Schedule I, line 38.
- 15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.

Part II Minimum Tax Credit and Carryforward to 2000

- 16 Enter the amount from your 1998 Form 6251, line 28, or Form 1041, Schedule I, line 39.
- 17 Enter the amount from line 15 above.
- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount.
- 19 1998 minimum tax credit carryforward. Enter the amount from your 1998 Form 8801, line 26.
- 20 Enter the total of your 1998 unallowed nonconventional source fuel credit and 1998 unallowed qualified electric vehicle credit. See instructions.
- 21 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions.
- 22 Enter your 1999 regular income tax liability minus allowable credits. See instructions.
- 23 Enter the amount from your 1999 Form 6251, line 26, or 1999 Form 1041, Schedule I, line 37.
- 24 Subtract line 23 from line 22. If zero or less, enter -0-.
- 25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 1999 Form 1040, line 47; Form 1040NR, line 44; or Form 1041, Schedule G, line 2d.
- 26 Minimum tax credit carryforward to 2000. Subtract line 25 from line 21. Keep a record of this amount because it can be carried forward and used in future years.

For Paperwork Reduction Act Notice, see page 4.

Cat No. 100015

8801

8814

Parents' Election To Report
Child's Interest and Dividends

See instructions below and on back.
Attach to parents' Form 1040 or Form 1040NR.

Form 8814 (1999)

OMB No. 1545-1128

1999

Attachment
Sequence No. 40

Your social security number

Child's name (first, initial, and last)

Child's social security number

Child's date of birth (month/day/year)

Child's date of death (month/day/year)

Child's date of birth (month/day/year)

Child's date of death (month/day/year)

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Child's date of birth (month/day/year)

Child's date of death (month/day/year)

Child's date of birth (month/day/year)

Child's date of death (month/day/year)

Caution: The federal income tax on your child's income, including capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax Benefits You May Not Take on the back.

A. Child's name (first, initial, and last)

B. Child's social security number

C. If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions.

b Enter your child's tax-exempt interest. DO NOT include this amount on line 1a.

2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions.

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions.

4 Add lines 1a, 2, and 3. If the total is \$1,400 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,000 or more, do not file this form. Your child must file his or her own return to report the income.

5 Base amount

6 Subtract line 5 from line 4. If you checked the box on line C above or if you entered an amount on line 3, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 7 below.

Part II Tax on the First \$1,400 of Child's Interest and Dividends

7 Amount not taxed

8 Subtract line 7 from line 4. If the result is zero or less, enter -0-

9 Tax. Is the amount on line 8 less than \$700?

☐ No. Enter \$105 here and see the Note below.

☐ Yes. Multiply line 8 by 15% (15). Enter the result here and see the Note below.

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 40, or Form 1040NR, line 39. Be sure to check box a on Form 1040, line 40, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:

• Was under age 14 on January 1, 2000.

• Is required to file a 1999 return.

• Had income only from interest and dividends, including Alaska Permanent Fund dividends.

• Had gross income for 1999 that was less than \$7,000.

• Had no estimated tax payments for 1999 (including any overpayment of tax from his or her 1998 return applied to 1999 estimated tax).

For Paperwork Reduction Act Notice, see back of form.

Form 8814 (1999)

Page 2

Line 11 Computation Using Maximum Capital Gains Rates

Caution: If you are an individual and you did not complete Part IV of your 1998 Schedule D (Form 1040), complete lines 20 through 27 of that Schedule D before completing this part. For an estate or trust that did not complete Part V of the 1998 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.

27 Enter the amount from line 10

28 Enter the amount from your 1998 Schedule D (Form 1040), line 27 (or 1998 Schedule D (Form 1041), line 28)

29 Enter the amount from your 1998 Schedule D (Form 1040), line 25 (or 1998 Schedule D (Form 1041), line 24)

30 Add lines 28 and 29

31 Enter the amount from your 1998 Schedule D (Form 1040), line 22 (or 1998 Schedule D (Form 1041), line 21)

32 Enter the smaller of line 30 or line 31

33 Subtract line 32 from line 27. If zero or less, enter -0-

34 Multiply line 33 by 26% (26). If line 33 is \$175,000 or less, if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$87,500 or less if married filing separately for 1998. Otherwise, multiply line 33 by 28% (28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$1,750 if married filing separately for 1998.

35 Enter the amount from your 1998 Schedule D (Form 1040), line 36 (or 1998 Schedule D (Form 1041), line 35). If you did not complete Part IV of your 1998 Schedule D (Form 1040) (Part V of the 1998 Schedule D (Form 1041) for an estate or trust), enter -0-

36 Enter the smallest of line 27, line 28, or line 35

37 Multiply line 36 by 10% (10)

38 Enter the smaller of line 27 or line 28

39 Enter the amount from line 36

40 Subtract line 39 from line 38. If zero or less, enter -0-

41 Multiply line 40 by 20% (20)

Note: Skip lines 42 through 45 if line 29 above is zero.

42 Enter the amount from line 27

43 Add lines 33, 36, and 40

44 Subtract line 43 from line 42

45 Multiply line 44 by 25% (25)

46 Add lines 34, 37, 41, and 45

47 Multiply line 27 by 26% (26). If line 27 is \$175,000 or less, if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$87,500 or less if married filing separately for 1998. Otherwise, multiply line 27 by 28% (28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$1,750 if married filing separately for 1998.

48 Enter the smaller of line 46 or line 47 here and on line 11

Form 8801 (1999)

Section 6

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L

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Classified by:

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(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income

1.4

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Classified by:

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Reported on:	
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Marital status	1.3
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1979 income concept	B
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Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Limitation reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1995-1999	A
Type of deduction	2.1

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

Time series, 1995-1999 A

Total rent and royalty income or loss

Definition pg 115

Total standard deduction

(See Standard deduction)

Time series, 1995-1999 A

Total statutory adjustments

(See Statutory adjustments)

Time series, 1995-1999 A

Total tax credits

(See Tax credits)

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Total tax liability

(See Tax liability)

Definition pg 115

Type of tax computation

Classified by size of adjusted gross

Income 3.1

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U**Unemployment compensation**

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

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Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1995-1999 A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

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Reported on returns with itemized

Deductions 2.1

